



Shasta **County**

ADOPTED BUDGET



FISCAL YEAR 2015-2016

**Recommended by
Lawrence G. Lees
County Executive Officer**

**Compiled By
Brian Muir
Auditor-Controller**

Photos: Vance Harris, M.D. and N.P.S. Photos

COUNTY OF SHASTA
BUDGET
FOR
FISCAL YEAR 2015 - 16



Recommended by
Lawrence G. Lees
County Executive Officer



Compiled by
Brian Muir
County Auditor-Controller



David A. Kehoe
District 1



Leonard Moty
2015 Chair
District 2



Pam Giacomini
District 3



Bill Schappell
District 4



Les Baugh
District 5

SHASTA COUNTY BOARD OF SUPERVISORS



SHASTA COUNTY OFFICIALS - FY 2015-16

ELECTED

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

APPOINTED

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

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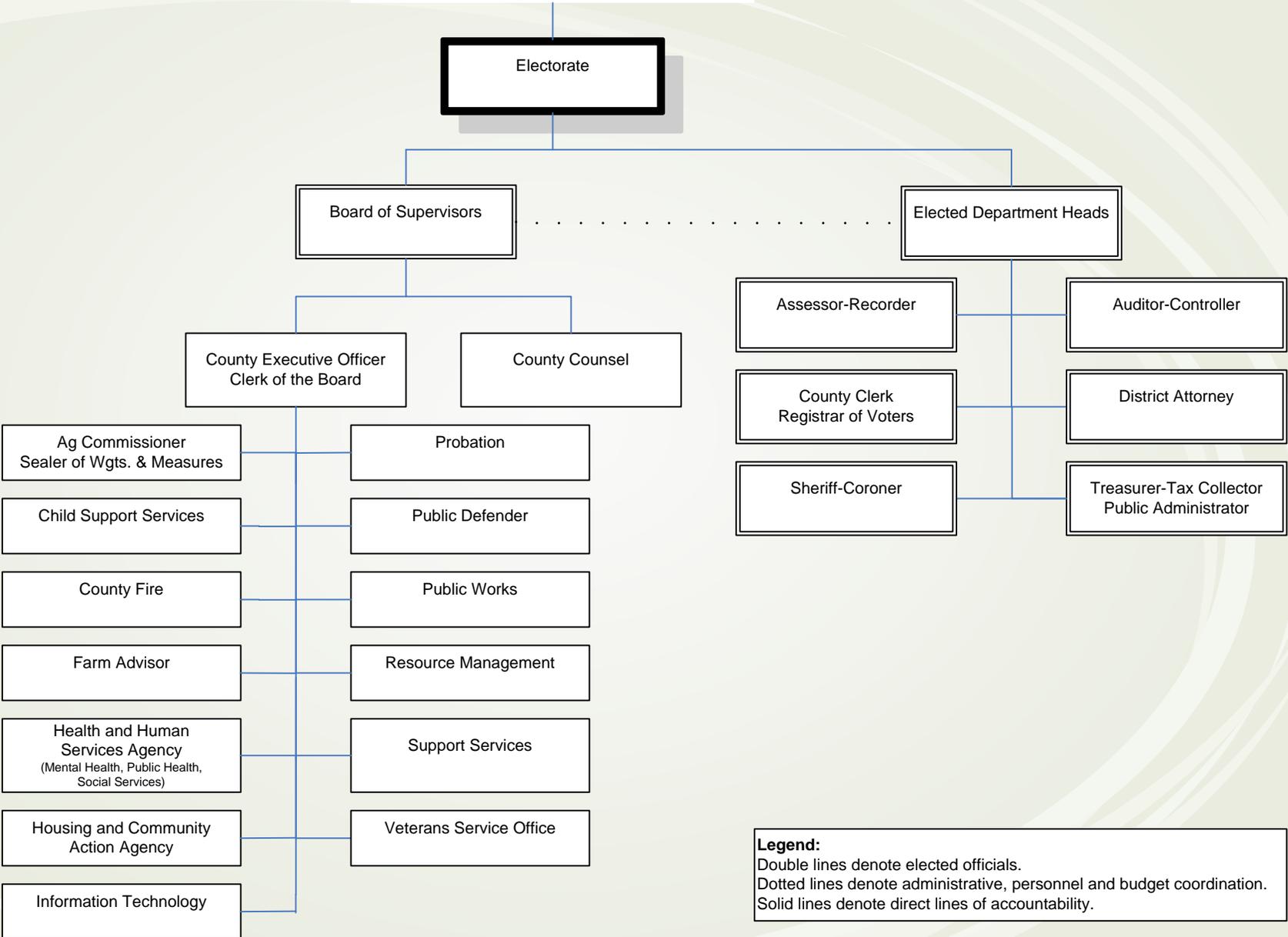
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County of Shasta
Organizational Chart
November 2015



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



Shasta County

Fiscal Year 2015-16

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

Members of the Board:

This document represents Shasta County's Fiscal Year 2015-16 Budget as adopted by the Board of Supervisors on June 30, 2015, 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 Fiscal Year 2015-16 Budget totals \$422,067,801, including Total Governmental Funds, \$357,729,190; Internal Service Funds, \$24,509,068; Enterprise Funds, \$28,917,148; and Special Districts and Other Agencies governed by the Board of Supervisors, \$10,912,395. The budget represents the efforts of my staff and managers of the County's many departments who worked diligently to prepare a budget that reflects departmental needs and program funding requests as well as the CEO's recommended appropriations for the next fiscal year.

This document is an administrative tool that provides the framework under which the County will operate for the fiscal period. Absent mandates, the budget is a vehicle by which the Board of Supervisors provides philosophical direction for programs important to the local community.

The budget process, and the ultimate adoption of a balanced budget, requires the cooperation, dedication, and labor of many individuals. I would like to extend my thanks to all department heads, and their staff, for the common effort they commit to this annual process. All are to be commended for their service and dedication to the County of Shasta and its citizens.

Sincerely,

Lawrence G. Lees
County Executive Officer

Attachment - Budget Overview

BUDGET OVERVIEW

The FY 2015-16 Adopted Budget totals \$422,067,801, including,

GOVERNMENTAL FUNDS

- \$228,198,477 General Fund
- \$122,843,642 Special Revenue Funds
- \$ 3,725,422 Capital Project Funds
- \$ 2,961,649 Debt Service Funds
- \$357,729,190 Total Governmental Funds

OTHER FUNDS

- \$ 24,509,068 Internal Service Funds
- \$ 28,917,148 Enterprise Funds
- \$ 10,912,395 Special Districts and Other Agencies
- \$ 64,338,611 Total Other Funds

This represents an increase of \$5.7 million, or one percent, when compared to the FY 2014-15 Adopted Budget.

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

BUDGET PRINCIPLES

On February 24, 2015, the Board of Supervisors received the FY 2014-15 Mid-Year Report, and approved the following principles for the FY 2015-16 Budget:

- Continue the Controlled Hiring Process approved by the Board in December 2007.
- Approve no new programs or new positions that are not clearly revenue supported.
- Review all grant funded positions. The Board has consistently maintained that the County will not preserve positions that have lost grant funding.
- The County administers many costly State programs. We have limited ability to raise revenues to offset any loss in State and Federal funding. We will avoid back-filling reductions in such funding when legally permissible, and continue to seek relief from unfunded State mandates.
- Continue to evaluate all contracts with community providers and agencies to evaluate if services could be reduced or provided by existing county staff.
- The CEO will review all requests for capital assets and computer equipment.
- As a baseline, direct departments to prepare a budget with a three percent (3%) increase in County Contribution or General Fund Net-County-Cost. As the full impact of the State budget is realized further cost containment measures may be necessary.
- Realize salary and benefit savings through collaborative bargaining with our labor partners.
- Review all positions vacant over 18 months.

- Encourage expenditure reductions in the current fiscal year to create carry-over funds for 2015-16.
- In accordance with Administrative Policy 2-101, direct department heads to limit expenditures in FY 2014-15 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

There has been no significant improvement to revenues, and the County continues to adhere to conservative spending due to economic uncertainty. Taking a proactive approach to spending reductions in the past several fiscal years has helped keep the County solvent; but, absent sustained annual revenue growth more reductions may be necessary each fiscal year.

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

DISCRETIONARY REVENUE

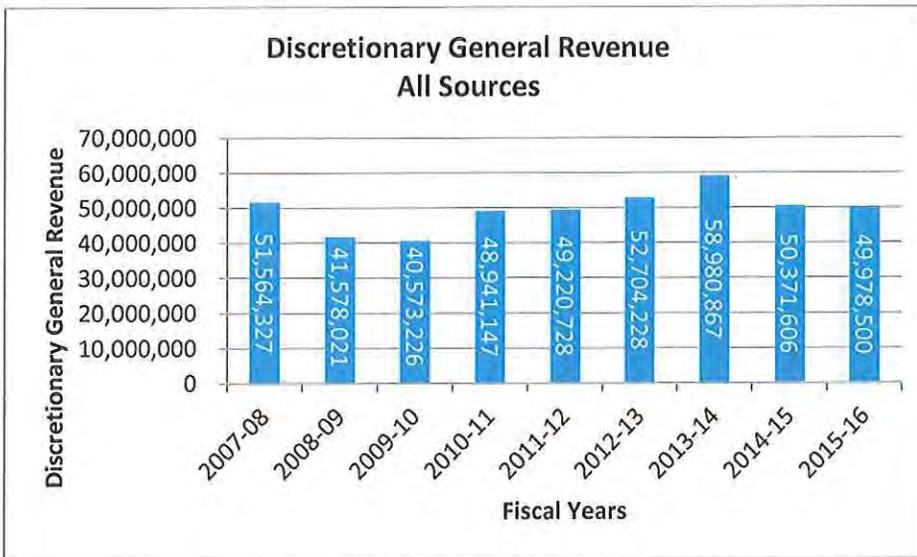
The national, state, and local economic downturn resulted in a decline in property values, lagging sales of consumer goods and services, and a steep decline in interest rates. Shasta County continues to experience the unprecedented loss of discretionary revenue. The County realized one-time revenue due to the dissolution of redevelopment agencies. It is anticipated that revenue will stabilize in FY 2015-16. The dissolution of redevelopment agencies may have some yet unknown positive impact on the General Fund, as a minimal amount of tax increment may accrue to the General Fund.

A=Actual, E=Estimated, R=Recommended

Source	10-11A	11-12A	12-13A	13-14A	14-15E	15-16R
Taxes	42,362,880	42,332,244	44,772,811	43,792,308	43,690,477	44,048,000
Franchises	670,436	664,167	673,232	683,789	600,000	600,000
Fines	397,952	266,119	2,788,983	1,967,584	2,224,498	1,723,000
Interest	377,705	351,407	204,921	293,751	702,760	786,300
Inter Gov	3,800,571	3,442,609	3,321,340	3,347,565	2,252,673	2,072,000
Charges for Svcs	1,309,903	1,434,789	915,236	888,258	753,990	748,000
Misc Rev	1,300	19,394	27,703	8,007,612	77,566	1,200
Other Transfers	0	0	0	0	69,642	0
Sale of Land	20,400	710,000	0	0	0	0
Total	48,941,147	49,220,729	52,704,226	58,980,867	50,371,606	49,978,500

FY 2015-16 adopted discretionary General Revenue is \$49.9 million, a decrease of \$393,106, or less than 1 percent compared to the FY 2014-15 estimated year-end.

As illustrated in the following chart, total discretionary revenue recognized by the General Purpose Revenue budget unit hovers at or below \$50 million per fiscal year. The exceptions were one-time revenues from the dissolution of Redevelopment Agencies and fees from the Teeter Property Tax Program.



NON-DISCRETIONARY REVENUE

In addition to our discretionary sales tax revenues, sales taxes dedicated to public health, mental health, social services, and public safety are still recovering.

1991 Realignment (Health and Human Services) is funded through State sales tax and vehicle license fees (VLF) dedicated to public health, mental health, and social services and provide the majority of matching funds for numerous state and federal funding sources. Sales tax realignment revenue is expected to continue to grow in FY 2015-16 due to an improved economy, and the growth in revenue will fund partial repayment of the prior year's caseload growth. Under 1991 realignment, Social Services programs receive payment for the increasing cost of operating entitlement programs by allocation of excess revenues to pay these costs before general growth payments are made. These realignment revenues, as well as other county resources and state allocations, are used to draw down federal matching revenues that sustain programs.

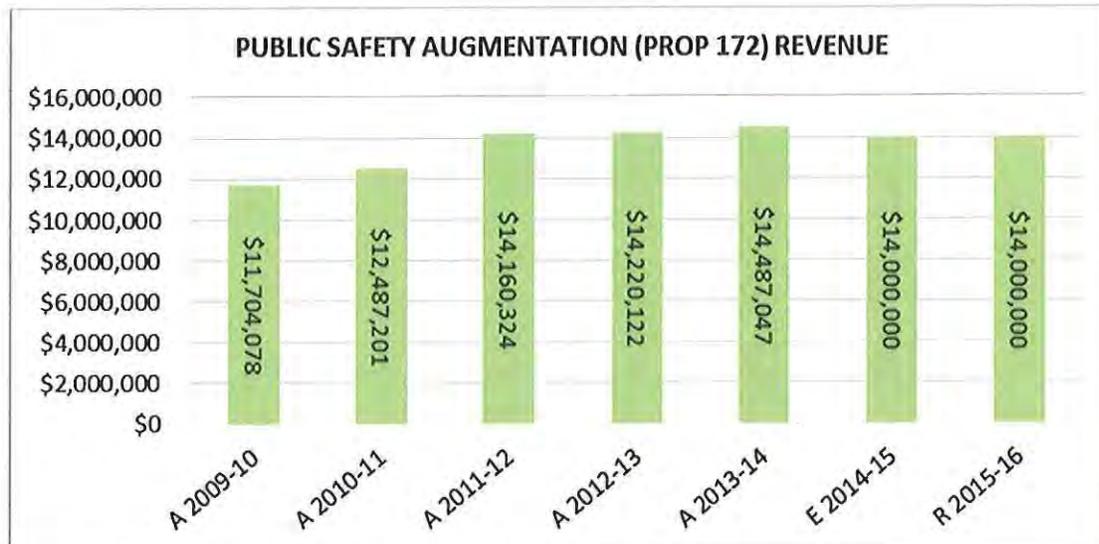
2011 Realignment (Health and Human Services) is funded through a State special fund sales tax and vehicle license fees (VLF). Both of these revenue sources are increasing per estimates in the FY 2015-16 California Governor's Budget. The Administration, in consultation with county partners and stakeholders, is continuing to develop an allocation for funds in the 2011 Realignment Behavioral Health Services Growth Special Account. From FY 2013-14 revenues, the Account has \$60.0 million. The first priority for growth funds is federal entitlement programs: Medi-Cal Specialty Mental Health, including those required by Early Periodic Screening, Diagnosis, and Treatment, and Drug Medi-Cal. Our Health and Human Services Agency is advocating for appropriate base levels of funding to support growing costs and will be monitoring how 2011 Realignment will be structured into the future to protect county health and human services operations.

2011 Realignment (Public Safety) included a major realignment of public safety programs from the state to local governments. The intent of the Community Corrections Partnership Program authorized by AB 109 is to reduce recidivism and end the revolving door of lower-level offenders and parole violators through the state's prisons.

The County's Community Corrections Partnership Executive Committee (CCPEC), chaired by the Chief Probation Officer, approved their FY 2015-16 budget at their February 26, 2015 meeting and included it in their respective FY 2015-16 budget requests. Funding for FY 2015-16 is expected to be \$6.5 million and appropriations are requested at \$8.2 million (which includes 3 percent, or \$195,406, to set aside for reserves), relying on \$1.7 million in AB109 Restricted fund balance.

Projected fund balance at the end of FY 2015-16, including FY 2014-15 growth funds to be received in FY 2015-16, is \$5.3 million.

Receipts from **Public Safety Augmentation Proposition 172** sales tax have leveled out at \$14 million annually. Receipts in the current year are approximately eight percent (8%) higher than this time last year. The County's pro-rata share of this sales tax is \$.004782.



A=Actual, E=Estimate, R=Recommended

Public Safety Augmentation (Prop 172) Reserve. When receipts have exceeded the budget they have been set-aside in the Public Safety Fund for future appropriation by the Board of Supervisors. At July 1, 2014, the Prop 172 Reserve was \$3.4 million. The estimated use of this reserve is \$1.4 million, leaving a remaining balance of \$1.9 million in reserve.

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

Beginning Balance, 7/1/2014	<u>\$1,965,964</u>
FY 2015-16, District Attorney 227	\$ 860,433
FY 2015-16, Juv. Hall 262	\$ 98,545
FY 2015-16, Probation 263	<u>\$ 529,674</u>
Total Used	\$1,488,652
Ending Balance, 6/30/2015	<u>\$ 477,312</u>

APPROPRIATIONS

The Adopted FY 2015-16 General Fund Budget is \$83.6 million, which is \$10 million higher than the adjusted FY 2014-15 budget. The increase is attributable to a transfer of \$10 million to Accumulated Capital Outlay in anticipation of major capital outlay expenses for the remodel of the old Courthouse and the old Juvenile Hall building.

The Auditor-Controller calculates the County's Maintenance of Effort (MOE) for public safety. The most recent calculation is FY 2014-15. The FY 2014-15 adopted budget for all the public safety departments exceeded the adjusted MOE Base by \$25.1 million. The County subsidy to the combined health and human services programs has been held static over the last several years.

Appropriations include a **Contingency Reserve** of \$5 million that can be used for unanticipated requirements that may occur during the fiscal year. When no need arises, these funds return to fund balance and become the basis of the carry-over for the succeeding year. Financing is derived from anticipated revenue, inter-fund transfers, and carry-over fund balances.

The **General Reserve** is approximately \$10.6 million. This is three percent of total Governmental Funds appropriations (\$357.2 million). The Board established a policy for budgetary reserves in December 2007. The goal is to attain a Reserve of 5 percent of estimated financing uses, less designations for reserves and capital projects, but no less than \$10 million.

YEAR-TO-YEAR COMPARISON

Departments were directed to submit a budget request with a target of three percent growth in the General Fund contribution or net-county-cost; overages could be mitigated by spending reductions in FY 2014-15. For the fiscal year ending June 30, 2015, the General Fund is projected to realize a 14.5 percent reduction in expenditures, and a reduction to the net-county-cost (\$10.5 million).

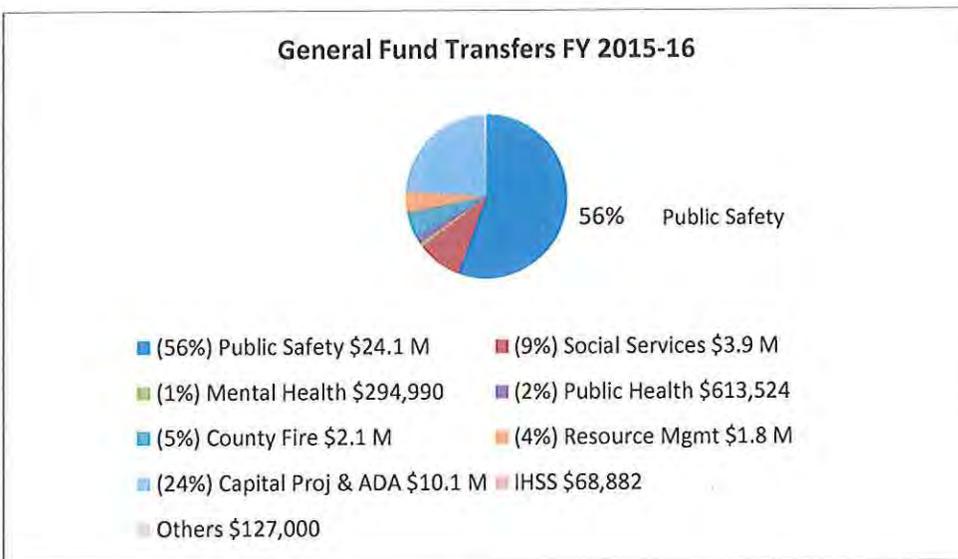
In the aggregate, the Adopted FY 2015-16 budget for *select* budget units, excluding special districts, totals \$413.0 million, which when compared to the 2014-15 Adjusted Budget, is a decrease of \$6.6 million, or one and one-half percent.

The following Table compares by Fund the 2014-15 Adjusted Budget (at 01/31/2015), versus estimated expenditures at 6/30/2015, with the 2015-16 Adopted Budget for *select* budget units.

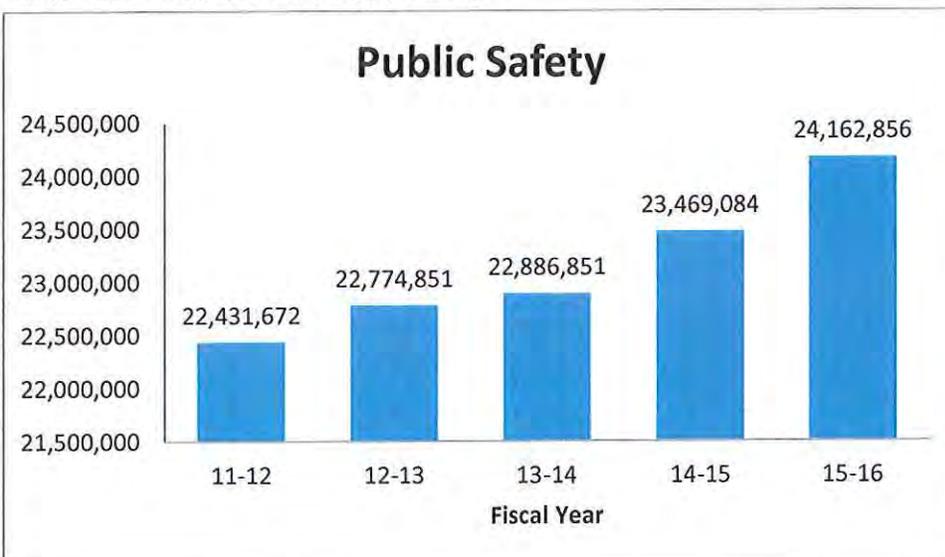
Functional Area	Adjusted 14-15	Estimate 6/30/15	% Inc/Dec	Adopted 15-16	% 15-16 vs 14-15
General Fund	73,072,651	62,474,777	-14.50%	83,621,469	14.44%
Accumulated Capital Outlay	3,438,000	1,793,395	-47.84%	1,689,605	-50.86%
Adult Rehab Construction	2,000,000	518,293	-74.09%	1,900,818	-4.96%
Land Bldgs & Improvements	4,328,970	1,834,298	-57.63%	85,708	-98.02%
Resource Management	6,026,367	5,130,699	-14.86%	6,985,178	15.91%
Mental Health	26,717,169	26,454,520	-0.98%	26,317,035	-1.50%
Mental Health Services Act	10,389,591	10,128,558	-2.51%	11,502,644	10.71%
Opportunity Center	4,975,820	4,794,304	-3.65%	4,952,881	-0.46%
Public Assistance	105,081,240	106,797,578	1.63%	106,126,056	0.99%
Roads	21,919,043	17,944,520	-18.13%	17,967,677	-18.03%
Child Support	8,292,640	7,545,492	-9.01%	8,062,828	-2.77%
Public Safety	65,830,932	60,193,826	-8.56%	66,790,831	1.46%
Public Health	17,106,788	15,038,492	-12.09%	16,992,888	-0.67%
Internal Service Funds	35,479,826	31,096,493	-12.35%	24,509,068	-30.92%
Enterprise Funds	23,766,295	4,821,379	-79.71%	24,309,347	2.28%
Air Pollution Control	2,898,019	2,837,999	-2.07%	2,066,533	-28.69%
CSA #1 County Fire	6,512,368	5,447,128	-16.36%	7,197,820	10.53%
Shasta Co. Water Agency	394,128	303,896	-22.89%	213,018	-45.95%
IHSS Public Authority	459,750	425,665	-7.41%	495,744	7.83%
All Others	1,040,164	439,815	-57.72%	1,275,179	22.59%
Grand Total	419,729,761	366,021,127		413,062,327	
Increase <Decrease>		-53,708,634	-12.80%	-6,667,434	-1.59%

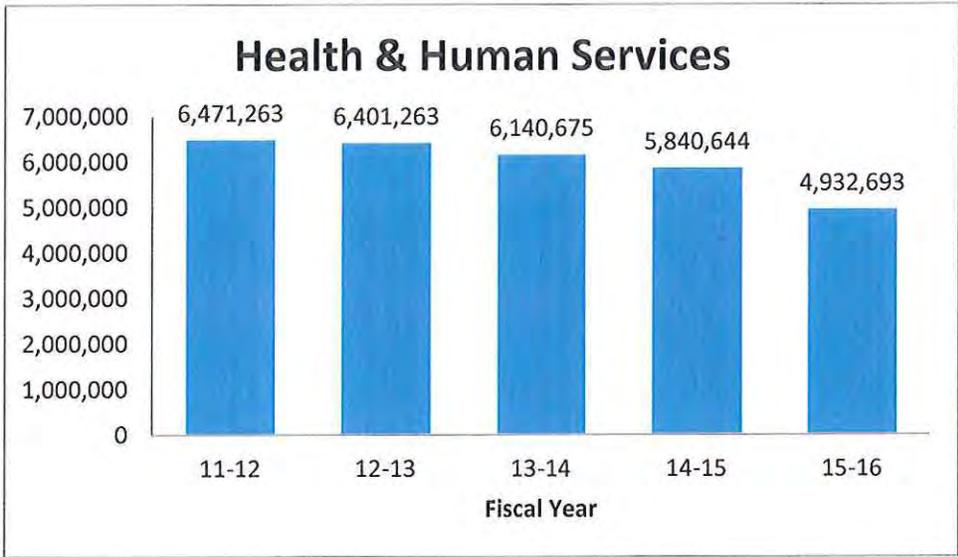
Fiscal Year 2015-16 General Fund subsidies to operating departments outside the General Fund total \$43,408,650, as follows:

GENERAL FUND TRANSFERS-OUT 2015-16		
Public Safety \$24.1 M	\$ 24,162,856	55.66%
Social Services \$3.9 M	\$ 3,955,297	9.11%
Mental Health \$294,990	\$ 294,990	0.68%
Public Health \$613,524	\$ 613,524	1.41%
County Fire \$2.1 M	\$ 2,143,993	4.94%
Resource Mgmt \$1.8 M	\$ 1,856,400	4.28%
Capital Proj & ADA \$10.1 M	\$ 10,185,708	23.46%
IHSS \$68,882	\$ 68,882	0.16%
Others \$127,000	\$ 127,000	0.29%
Total	\$ 43,408,650	100.00%

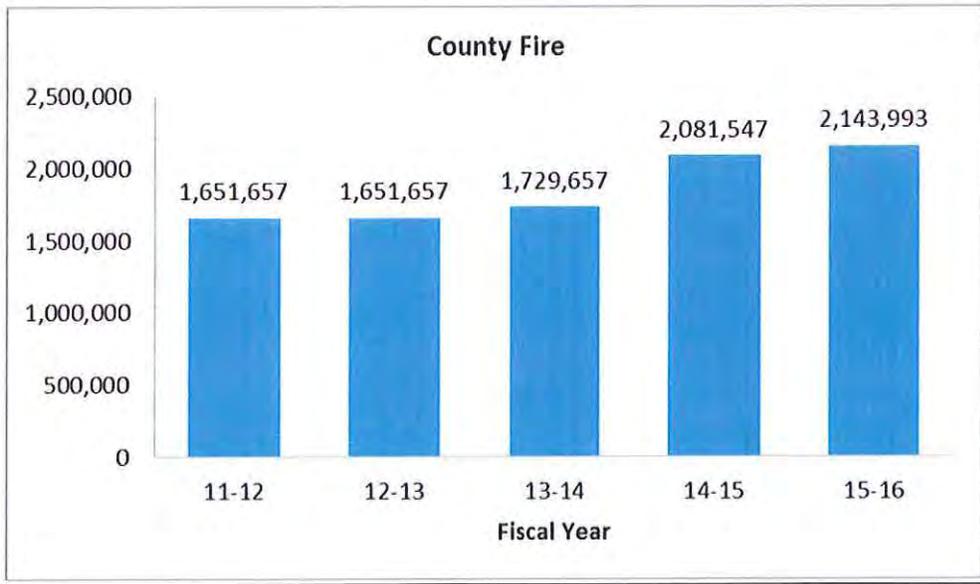


A comparative look at General Fund subsidies including the recommended subsidy for Fiscal Year 2015-16 is included below:





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





Increases due to the General Plan update and Nuisance Abatement, including Marijuana Ordinance Enforcement.

OVERVIEW OF SELECT BUDGET UNITS

AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES

There have been relatively few statutory or regulatory changes that have impacted the department during the past year. While there are always bills introduced that have the potential to impact county agricultural or weights and measures programs, at this time, only one bill has the potential to affect the Department's budget to any great extent. AB 296 has been introduced that will extend the sunset date of Section 12240 of the California Business and Professions Code, which is set to expire on January 1, 2016. This section provides counties with the authority to charge registration fees for commercial weighing and measuring devices, and without an extension, the county would not have the ability to collect device registration fees, which represents approximately 20 percent of the Department's outside revenue.

ASSESSOR

The function of the Assessor is to produce an annual 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 Section 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided in Sections 75 through 75.8 of the Revenue and Taxation Code.

For 2014-15 there were 108,707 locally assessed properties in Shasta County with a taxable value of \$15,721,177,903 generating more than \$157 million in property tax revenue for use by Shasta County agencies that include: County government, the three cities, school districts, and other local taxing agencies. These figures represent an increase of 4.4 percent in taxable value and property tax revenue over the previous year.

CAPITAL PROJECTS

The Capital Projects budget (Land, Buildings and Improvements) includes six (6) projects totaling \$4.6 million: 1) MHSA Breslauer Remodel, \$1.8 million; 2) Facilities Management Building Roof, \$45,000; 3) Court Street Buildings remodel, \$1.6 million; 4) Jail Upgrade HVAC Controls, \$750,000; 5) Jail Upgrade Security System Study, \$50,000; and 6) Public Health remodel roof and carpet, \$317,130. Each project is funded by a dedicated funding stream and none require a General Fund contribution. Funding for the remodel of the two Court Street buildings is from funds previously set-aside in Accumulated Capital Outlay in FY 2013-14.

Additionally, planning is underway for a new adult rehabilitation facility. This multi-year project includes appropriations of \$1.9 million in 2015-16. When fully built-out the project is estimated to cost \$22.5 million, with a County-match and in-kind match of \$2.5 million. The County-match has been fully appropriated.

COUNTY FIRE

Appropriations are an increase of 10.2 percent, or \$662,921 (from \$6.5 million to just over \$7.17 million) in the 2015-16 Adopted Budget. Salaries and Benefits are nearly status quo with a slight 3.2 percent increase (\$12,231) at \$389,117. Services and Supplies are \$1.4 million, a 3.9 percent reduction compared to the FY 2014-15 Adjusted Budget. Other Charges are almost \$4.3 million, a 13.6 percent increase (\$512,844) due to 25.5 percent increase (\$27,213) in Central Service A-87 charges and an increase of \$485,607 (13.4 percent) in the CAL FIRE administrative contract due to Salary and Benefit and other operating increases. The CAL FIRE contract amount is an estimate and could change slightly due to actual services provided during the fiscal year. CAL FIRE annually bills the County for contract services on an actual cost basis and in FY 2014-15 the contract was budgeted at \$3.63 million but projections for actual costs are currently at \$3.03 million.

The adopted budget includes \$1.0 million in new and replacement capital assets (\$300,500 are re-budgeted from FY 2014-15), an increase of \$198,900, or 24 percent, from the FY 2014-15 Adjusted Budget. Included are: one Heavy Utility Truck (Rescue), one fire engine, two water tenders, one four-wheel drive truck for administration (Fire Marshal), and three Lifepak (15 cardiac monitor defibrillators) one each for VFC 11, Hat Creek, VFC 71, Montgomery Creek, and VFC 20, Shingletown.

Revenue are just over \$5.4 million, a decrease of 3.5 percent, or \$193,954 from the FY 2014-15 Adjusted Budget. This is due to a reduction in the Federal Emergency Management Agency (FEMA) grant, Reimbursement in Fire Calls (this revenue is unpredictable and budgeted conservatively), and one-time prior period expenditure adjustment (Risk Management rate refund) in the amount of \$324,743.

The FY 2015-16 adopted General Fund support is \$2.1 million compared to \$2.0 million in the FY 2014-15 Adjusted Budget, a three percent increase (\$62,446). The department requests a use of fund balance for FY 2015-16 in the amount of \$1.7 million and projects to return \$661,711 to fund balance at the end of FY 2014-15. If the department ends FY 2015-16 as projected there will be approximately \$1.62 million remaining in fund balance.

The CEO recommends some minor technical adjustments throughout the budget increasing the overall Net County Cost by \$39,031, to \$1.79 million.

ELECTIONS

Because elections now generally occur once per fiscal year, the prior high/low cycle of budgeting has evened out. Now, variation comes over a longer period of time - the four year election cycle.

Larger financial need occurs in the Presidential years (divisible by four) which have traditionally higher voter turnout as compared to the Gubernatorial years.

The department submitted three requests for the reclassification of positions. These positions are listed in the Elections budget (140); however, their cost is spread between both Elections (75 percent) and County Clerk (25 percent). Personnel studied the submitted reclassifications and recommended that two of the three positions be reclassified. The positions recommended for reclassification are an Elections Technician and a Clerk/Elections Specialist I/II. Both positions will be reclassified to an Agency Staff Services Analyst I/II.

HEALTH AND HUMAN SERVICES

The combined budgeted fund balance draw for FY 2015-16 from the Social Services, Mental Health, and Public Health reserves is approximately \$2.5 million, which is \$2.3 million higher than the projected draw for FY 2014-15. Our Health and Human Services Agency (HHSA) maintains that there are sufficient reserves to sustain fund balance draws in the proposed budget.

The Mental Health (BU 410) adopted budget yields a net contribution of approximately \$100,000 to the Mental Health fund balance. About \$5 million of realignment fund transfers from Social Services and Public Health to Mental Health have occurred since May 2013 to assist with the financial challenges of the Mental Health budget in providing services. Since March 2012, costs for acute hospitalization and Institutes for Mental Diseases (IMDs) have stayed at high levels. Most of the IMD cost is ineligible for Medi-Cal reimbursement and, thus, must be supported within department realignment funds. Efforts to mitigate costs in this area have been initiated and are a strong focus of HHSA, but the number of people presenting at local hospitals and the length of their treatment, due to seriousness of their illness, have made costs difficult to control. In addition, as the Board is aware, Medi-Cal Cost Settlements for expenses incurred as far back as 2009 are still pending and have not been included in the recommended budget. An estimated total of \$3 million is owed to Shasta County (Mental Health BU 410 and Mental Health Services Act BU 404) for prior years for costs above the interim rate the State paid us. Payment for this continues to be delayed by State negotiations with the federal government regarding the State Plan Amendment that has a retroactive effective date of January 1, 2009. HHSA continues to closely watch the Mental Health budget activities and resources.

HOUSING

The Housing Authority administers the Housing Choice Vouchers Rental Assistance Program. The department is requesting the addition of a Housing Supervisor to provide a smooth transition for the retirement of a long-term employee and to create an appropriate career ladder for Housing employees. The proposed position is 100 percent funded by federal Housing Authority revenue.

PUBLIC DEFENDER

The FY 2015-16 adopted budget includes appropriations of \$3.56 million, which is \$206,334, or 5.5 percent, less than the \$3.76 million FY 2014-15 Adjusted Budget. Salaries and Benefits are just over \$3 million, compared to \$3.18 million in the FY 2014-15 Adjusted Budget, primarily due to hiring new employees at a lower salary range, though Termination Pay and Extra Help are increasing. Services and Supplies are \$468,750, or 8.9 percent less than the FY 2014-15 Adjusted Budget amount of \$514,357. Central Services A-87 charges have decreased 46.8 percent over the FY 2014-15 Adjusted Budget, from \$72,436 to \$38,562.

Revenues are status quo at \$217,180. The Community Corrections Partnership (CCP) Executive Committee has voted to continue to provide \$45,000 to help the department fund the AB109 Deputy Public Defender (\$30,000) and to fully fund the AB109 extra-help Social Worker position (\$15,000). The department is using \$38,820 in realignment AB 109 restricted fund balance leaving a \$36,307

balance. The net county cost is requested at \$3.34 million, which is a 5.9 percent decrease (\$208,958) from the FY 2014-15 Adjusted Budget. Additionally, due to thoughtful and efficient operations throughout the year the department projects \$424,351 in savings at the end of FY 2014-15.

The CEO recommends increases in health insurance costs and other minor technical adjustments that overall increase the department's net county cost to \$3.39 million, which is still within the department's FY 2015-16 budget target. Additionally, the CEO recommends the sunset date for the CCP-funded attorney be deleted, as all CCP-funded positions sunset dates were deleted during the FY 2013-14 budget process after the Schools and Local Public Safety Protection Act of 2012 was approved by the voters on November 6, 2012 making the AB109/CCP funding source constitutionally protected (this attorney position was missed).

Criminal Sentences. Misdemeanor Penalties. Initiative Statute. (Prop 47), passed by the voters on November 4, 2014, means criminal offenders who commit certain non-serious and non-violent drug and property crimes will be sentenced to reduced penalties (such as shorter terms in jail). State savings resulting from the measure would then be used to support school truancy and dropout prevention, victim services, mental health and drug abuse treatment, and other programs designed to keep offenders out of prison and jail. Every offender both sentenced and pending sentencing whose crime(s) fall under Prop 47 became eligible for re-sentencing on November 4, 2014.

In the 2015-16 FY Budget the Public Defender's Office will spend approximately \$35,000 on processing re-sentencing petitions from offenders, both in- and out-of-custody, by hiring extra-help staff (one Deputy Public Defender I/II/III, one Law Clerk, and one Data Entry Clerk). Approximately 80 percent of those who request a re-sentence review will be eligible; some make numerous requests, some are not from Shasta County, and some will not be eligible due to their crime(s). Some of those who are eligible, and even granted, will still remain in custody to serve time related to non-Prop 47-eligible crimes. As of the first quarter of 2015, the Public Defender's Office has processed approximately 1,063 re-sentencing requests the vast majority were for in-custody offenders representing about 600 in-custody individuals. Of these 1,063 requests, the lion's share are from state prisoners. The Public Defender has a back-log of approximately 250 out-of-custody requests and so they expect to process a total of 1,500 re-sentencing requests by the end of 2015.

PUBLIC SAFETY

As a starting point the public safety departments - District Attorney, Juvenile Rehabilitation Facility, Probation, and the various Sheriff's budget units, including the Jail, were directed to budget for a three percent increase in General Fund support and a 29 percent increase in Public Safety Augmentation (Prop 172) revenue. The District Attorney, Chief Probation Officer, and the Sheriff have worked diligently to provide a FY 2015-16 budget that protects public safety and fulfills their core missions with consideration for the County's overall fiscal health.

Total Adopted FY 2015-16 appropriations for the public safety group are almost \$66.8 million, an increase of \$3.4 million from the current year; \$400,000 increase for the District Attorney (new positions), nearly \$1 million increase for Probation (one new position at the Juvenile Rehabilitative Facility, insurance increases, reduction in SB678 revenue and restricted fund balances), and a \$2 million increase for the Sheriff's budgets (almost \$1 million for seven new positions and two vehicles approved by the Board on March 17, 2015, insurance increases, and reduction in restricted fund balances).

Revenues from all sources total \$60.7 million, including \$24.1 million from the General Fund and \$14 million from Public Safety Augmentation. To balance budgets under his span of control, the Sheriff will utilize a little over \$3.6 million in fund balance (almost \$3.3 million in Public Safety fund balance and \$329,464 in restricted fund balances), the District Attorney will use \$604,050 in restricted fund balances and \$860,433 in Prop 172 reserves, and the Probation Department will use \$311,670 in

restricted fund balances and \$628,219 in Prop 172 reserves.

	District Attorney		Probation		Sheriff		Total Public Safety	
2015-16 Rec. Exp.	7,419,325		17,787,811		41,583,695		66,790,831	
County Contribution (GF)	48.86%	3,625,194	21.33%	3,794,076	40.26%	16,743,586	36.18%	24,162,856
Prop. 172	14.70%	1,090,600	15.01%	2,669,800	24.62%	10,239,600	20.96%	14,000,000
<i>Subtotal GF & Prop. 172</i>	<i>63.56%</i>	<i>4,715,794</i>	<i>36.34%</i>	<i>6,463,876</i>	<i>64.89%</i>	<i>26,983,186</i>	<i>57.14%</i>	<i>38,162,856</i>
Other Revenue Sources	16.70%	1,239,048	58.38%	10,384,046	26.42%	10,986,278	33.85%	22,609,372
(Falls To)/ Uses Fund Bal.		1,464,483		939,889		3,614,231		6,018,603

The **County Jail** is still at capacity and releasing inmates from their sentences early. However, the number of capacity releases has dropped from 919 to 497 when comparing the first quarter of 2014 to the first quarter of 2015. While there appear to be fewer capacity releases, which could reduce the current number of Fail to Appear (FTA) at court hearings, the number of misdemeanor FTAs could increase. To date about 20 inmates have been released from the Jail but those 20 beds were quickly filled. If Prop 47 does eventually decrease the number of bookings in to the Jail (currently, law enforcement are not arresting and booking for Prop 47 offenses, but primarily citing and releasing) then those much needed beds will likely be used to reduce the number of capacity releases, especially for the multi-year jail sentences now imposed due to AB 109.

The **Probation Department's** supervision caseload is not likely to be too much affected by Prop 47 either, though the full impact cannot be known until all re-sentencing requests are fully processed and adjudicated (a process that could take several years to complete). In some cases, Probation is required to recalculate the conduct/custody credits and provide updated court fines/fees and victim restitution information to the Court. If the Probation Department's caseloads are reduced due to Prop 47 then it will provide opportunity for Probation to provide supervision to those medium and high-risk offenders that are not currently supervised due to current fiscal restraints.

After the Public Defender reviews the re-sentencing request for eligibility, those who are deemed eligible are referred to the **District Attorney's Office** for review. The District Attorney's Office responds to every request for re-sentencing referred to them, whether or not they are approved, and then they refer those that they agree with to the Court for final consideration and approval. Those who are granted re-sentencing may or may not need a court hearing, though each eligible request does impact the court's workload, whether or not a hearing is granted. The District Attorney's Office has seen a slight decrease in the number of total cases opened when comparing the first quarter of 2014 to the first quarter of 2015, 2,089 compared to 1,839, respectively. However, the number of violation of supervision cases continues to increase. Thus, the Governor has included a \$26.9 million General Fund augmentation to the courts in the state FY 2015-16 budget (and \$7.6 million in FY 2016-17), but no additional funding for counties is anticipated. If a court hearing is required then the District Attorney, Public Defender, and Probation Department require additional staff time and resources to staff the court hearing. The state Legislature has already introduced new legislation to close certain 'loopholes' associated with Prop 47 such as, but not limited to, making stolen handguns and possession of date rape drugs felony crimes again, collecting DNA from misdemeanants, etc. Some of these new bills, if passed by the Legislature, will need to return to the voters for their approval in 2016.

JUVENILE REHABILITATION FACILITY

The new Juvenile Rehabilitation Facility opened and received juvenile wards on January 25, 2014. FY 2014-15 was the first full fiscal year of operations for this new facility which is more than twice the size of the former facility and can hold up to 90 wards. Total FY 2015-16 adopted appropriations have increased by 7.4 percent, or \$364,790, from \$4.95 million to \$5.32 million. Salaries and Benefits has increased by 10.2 percent, or \$330,274, from \$3.24 million to \$3.57 million, primarily

due to a request to add two new Juvenile Detention Officer I/II positions (five were added in FY 2013-14 and two were added in FY 2014-15), but also increases in termination/special pay, extra-help, overtime, worker's compensation experience, and retirement charges. Services and Supplies have also increased by 5.2 percent, or \$81,899, due to increases in professional administration services, professional medical services, and some small facilities management projects designed to reduce staffing costs associated with court transport. A-87 Central Services Charges have decreased by 34.8 percent, or \$47,383, from \$136,264 to \$88,881. No new capital assets or equipment are requested.

Adopted revenues total almost \$4.96 million, a 4.1 percent increase, or \$197,386. Prop 172 revenue has increased by \$390,969, or 29.2 percent, and the General Fund contribution has increased by \$75,405 (3 percent) from \$2.51 million to \$2.58 million. However, there is also a one-time reduction in Prior Period Expenditure Adjustment (Risk Management rebate) in the amount of \$412,907. The department requests to use \$180,752 in Youthful Offender Block Grant (YOBG) restricted fund balance, leaving a requested deficit of \$167,404. This budget was balanced in FY 2014-15 by using \$180,752 in YOBG restricted fund balance and this budget is projected to end the fiscal year with approximately \$23,197 in savings.

The CEO recommends approving one of the two requested Juvenile Detention Officer I/II positions, therefore the net-county-cost has been reduced to \$98,545 which will be funded by Prop 172 Reserves.

ADULT REHABILITATION CENTER CONSTRUCTION

On October 15, 2013 the Board accepted the \$20 million conditional award from the state and appropriated \$2.5 million for the County's cost of the project.

Adopted appropriations are \$1.9 million, offset with use of project fund balance. Expenditures will support staff and consultant work for design and construction management, state contract negotiations, California Environmental Quality Act (CEQA) compliance, state Real Estate Due Diligence costs, site preparation, as well as permits and fees.

From time-to-time the project fund will experience negative cash while awaiting state reimbursement. The Board of Supervisors will be asked to adopt a resolution which will authorize the Auditor-Controller to advance funds from the General Fund to the project, as needed, to be repaid with interest at the pooled-funds rate.

PUBLIC WORKS

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

The FY 2015-16 Road Fund includes appropriations in the amount of \$17.4 million and revenues in the amount of \$14.8 million. Appropriations exceed revenues by approximately \$2.6 million and will be covered by fund balance. Some of the larger projects that the department plans to undertake in FY 2015-16 are: Olinda Road Improvements, Gas Point Road Improvement, and Deschutes Road Improvements. This year, the Department lost approximately \$2 million in funding from the reduction in State Highway User Tax. The department is optimistic that funding will be restored in the future; however, it is not known when the funding will be restored.

The Department requests to move four positions to other cost centers to more accurately reflect where their work is being performed. An Accounting Technician is being moved to Facilities Management and three positions are being moved to the Solid Waste Division: two Associate/Assistant/Junior Engineers and one Supervising Engineer. The Department has also

requested the deletion of two unfunded vacant positions: an Engineering Technician and a Road Maintenance Worker I/II.

The Department is also consolidating five different classifications to two classifications. Below is a description of consolidation.

- 4 Road Maintenance Supervisors
 - 1 Special Crews Supervisor
 - 1 Supervising Equipment Mechanic
- } Maintenance Supervisor
- 5 Lead Road Maintenance Workers
 - 1 Lead Special Crews Worker
 - 1 Supervising Equipment Mechanic
- } Lead Maintenance Worker

The **Facilities Management Division** is financed through charges for service to user departments and does not receive General Fund support. The Division has requested to delete an unfunded vacant Senior Account Clerk and the addition of an Accounting Technician from Public Works-Roads. The Division has requested two capital asset pickup trucks and the replacement of the asphalt shingled roof of their shop with a metal roof.

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

RECREATION

The Recreation budget unit provides for the maintenance of the French Gulch Park, Hat Creek Park, and the Balls Ferry Boat Ramp. Projects scheduled for FY 2015-16 for this budget unit include the replacement of the roof of the building at the Balls Ferry Boat Ramp and an erosion control project at French Gulch Park.

RESOURCE MANAGEMENT

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

Environmental Health is charged with the responsibility for enforcement of pertinent California health laws, rules, regulations, and Shasta County Ordinances. The division also provides specific permit and inspection programs which involve sewage disposal, individual wells, solid waste, hazardous materials storage and disclosure, underground tanks, food service facilities, public drinking water systems, swimming pools, housing and institutions, and medical waste management. The General Fund continues to support one full-time Senior Environmental Health Specialist position that works on un-reimbursed community Environmental Health programs.

The **Building Department** serves as the code enforcement arm of the Resource Management Department. This includes serving as the code enforcement officer for Medical Marijuana cultivation. The Department is requesting, and the County Executive Officer recommends an increase in General Fund support for additional extra help staff authorized by the Board of Supervisors in January 2015 to address nuisance complaints generated by the cultivation of medical marijuana. The General Fund trans-in for the Building Department has increased from \$264,011 in FY 2014-15 to \$488,769 for FY 2015-16.

The Planning Division serves as the land use information center for the County. This division of the Department of Resource Management serves as an integral part of the "planning agency" for the County, the agency being comprised of the Planning Commission, the Board of Supervisors, and adjunct departments. Building and planning activity is relatively stable and the department is concentrating on several projects, including the General Plan. A General Fund contribution of \$398,000 is budgeted for the General Plan update. Fund balance will be utilized to offset any revenue shortfall.

General Plan Update

By law, each California County must adopt and maintain a comprehensive, long-term general plan that governs physical development and land use within its boundaries. Shasta County has adopted a five year interval for review. The last comprehensive General Plan was adopted in 2004. On March 23, 2010 the Board of Supervisors elected to proceed with a limited General Plan update which will address the critical greenhouse gas requirement in a new air quality element and will include the mandatory housing element update with integration of both elements into the rest of the General Plan as needed. The update will include editorial updates to policy language and to County profiles (population, economic trends, etc.). The total estimated cost of the limited General Plan update is \$552,000. Each fiscal year we increase the appropriation from General Revenue to Planning to offset the expense of the update, but we only transfer actual expenses. Year to date, approximately \$40,000 has been spent on the update.

TITLE III PROJECTS

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

TRIAL COURTS

The County worked closely with the City of Redding, the local Court, and the Judicial Council of California Administrative Office of the Courts (JCC) on siting the new courthouse building. The County and the JCC executed a Purchase Acquisition Agreement whereby the JCC exchanged its equity in the Main Courthouse and Courthouse Annex, and the Justice Center, for the Public Safety Building. The agreement allows each party to holdover in their respective buildings. The Recommended Budget includes \$1 million for activities related to relocating the Sheriff and the Probation Department from the Public Safety Building. The start-date for construction of the new courthouse building has been delayed due to the State budget. The CEO will work with the JCC to extend our holding over in the Public Safety Building. The County purchased two office buildings located on Court Street, to remodel into offices for the Probation staff currently located in the Public Safety Building. It is anticipated that the remodel project will be completed by the end of 2015, and staff should be moving in the first part of 2016. Locating suitable office space for the Sheriff's operations is still in process. Upon completion of the new courthouse the Court will vacate the Main Courthouse/ Courthouse Annex and Justice Center; the Department of Public Works has estimated remodel of the Main Courthouse will cost a minimum of \$8 million.

VETERANS HALLS

Projects scheduled for FY 2015-16 include exterior painting of the fascia and gable end siding and replacement of kitchen lighting at the Fall River Mills Veterans Halls. In FY 2014-15, the exterior of the Fall River Mills Veterans Hall was painted, for the Burney Veterans Hall the parking lot was re-striped and the interior painted and for the Redding Veterans Hall, the foyer doors were repaired.

COUNTY WORKFORCE

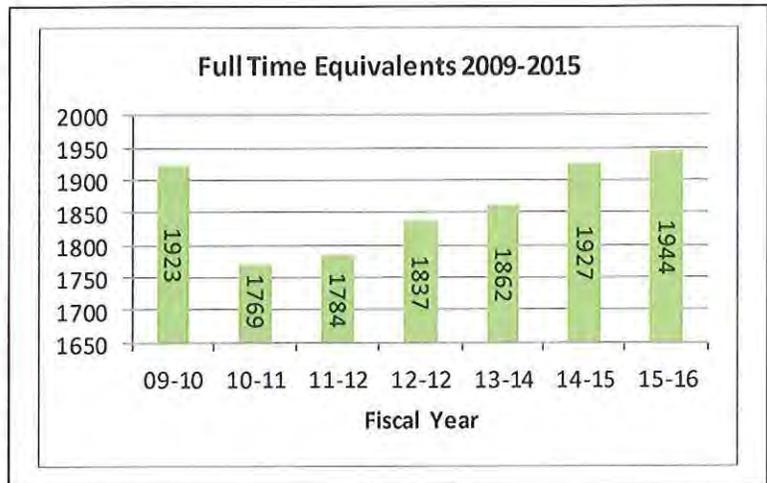
The Adopted Budget provides for a workforce of 1,944 full-time-equivalents (FTE's). This includes a net increase of 13.5 FTE's. Included in the changes is the deletion of 37 unfunded vacant positions. The sunset date for 79 positions will be extended, and two positions will have their sunset date removed. We attach a sunset date to positions whenever the funding is time-limited, or if the funding is uncertain. Annually, we monitor the sunset dates and recommend extension or deletion as appropriate. Seven (7) new position classifications are recommended, as follows: Lead Personnel Assistant-

Confidential (Personnel); Public Defender Investigator I/II (Public Defender); Lead Maintenance Worker and Maintenance Supervisor (Public Works); Lead Community Mental Health Worker (Mental Health); IT Application Support Analyst and IT Supervisor (Information Technology).

As of May 18, 2015, total vacancies were 233, or 12.0 percent. Some of the vacancies may be due to the County's Controlled Hiring Process. The CEO confers with Support Services weekly to review all requests to fill positions. This is in part to reduce expenditures, but also to preserve positions for employees facing a layoff situation. The County's vacancy factor is typically 10 percent.

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

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



Position Changes Adopted 2015-16			
Departments	Adds	Deletes	Net
Alcohol & Drug		-1	-1
Auditor-Controller	1	0	1
District Attorney	6	-2	4
DA-Victim Witness (256)	1	-1	0
Elections	2	-2	0
Facilities Management	1	-1	0
HHSA Business & Support Svcs.	10	-3	7
Housing	1	0	1
Information Technology	2	0	2
Juvenile Hall	1	0	1
Mental Health	5	-5	0
Mental Health Svcs Act		-1	-1
Opportunity Center	3	-2	1
Perinatal Svcs		-1	-1
Personnel	1	0	1
Probation (263)		-10	-10
Public Defender	3	-3	0
Public Health	5.5	-8	-2.5

Position Changes Adopted 2015-16			
Departments	Adds	Deletes	Net
Public Works-Roads	13	-19	-6
Public Works-Solid Waste	3		3
Sheriff-Patrol (235)		-9	-9
Sheriff-Boating (236)		-2	-2
Sheriff-Civil (237)		-1	-1
Sheriff-Detention Annex (246)		-1	-1
Sheriff-Jail (260)		-6	-6
Sheriff-Burney (261)	1		1
Sheriff-Animal Reg (297)		-2	-2
Social Services	35	-1	34
Veterans Services	1	-1	0
	95.5	-82	13.5
Extend Sunset Dates			
HHS Business & Support Svcs.	2		
Mental Health Svcs Act	7		
Public Health	3		
Social Services	69		
	79		
Remove Sunset Dates			
Public Defender	1		
Probation	1		
	2		

The Adopted Budget does not rely on the use of unallocated salary savings. Following the Board's direction to delete long-term vacancies, it is not necessary to budget for unallocated salary savings. The Auditor-Controller provided assistance in identifying and adjusting salaries and benefits as necessary.

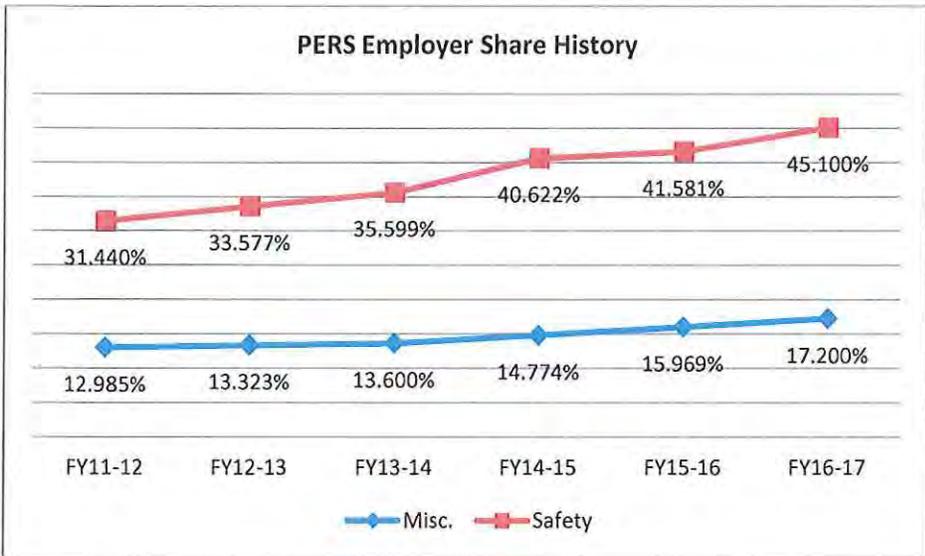
EMPLOYEE BENEFITS

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 employer share of CalPERS ("PERS") retirement had already experienced volatility due to the investment losses PERS experienced during the downturn in the market. In April 2012, PERS announced an assumption change which included the reduction of the discount rate from 7.75 percent to 7.5 percent. Additionally, PERS changed other important benchmarks such as the average mortality of retirees and their survivors. In April 2013, PERS announced a change in their amortization and smoothing policies. That is, they will employ an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a 5-year period. In March 2014, PERS again changed its actuarial assumptions which will result in employer contribution rates increasing starting in 2016-17, with the cost spread over 20 years with the increases phased in over the first five years and ramped down over the last five years of the twenty year amortization period. Since 2011-12, on average the PERS-

Miscellaneous rate increased less than one percent a year, and the PERS-Safety rate increased three percent a year. It is yet uncertain what impact pension reform will have on employee retirement. The County successfully bargained reduced retirement benefits with labor, many of which are now the state-norm. While beneficial to the County's long-term fiscal health, these pension changes will not realize any immediate financial benefit.

On the local level, the County has successfully negotiated with 9 represented bargaining units and 3 unrepresented bargaining units for wage and/or benefit concessions. Active employees now pay the employee share of PERS retirement, and new hires will be working longer (to age 62 for miscellaneous and 57 for public safety) and their retirement will be based on the average of high three years (instead of highest year).



The County of Shasta provides post-retirement medical and dental benefits (OPEB) to eligible employees who retire directly from the County. Eligible retirees pay a portion of the medical premium based on the PEHMCA (CalPERS medical program) "unequal method." The remaining premium is shared by the County and active employees in accordance with bargaining agreements. Like most governmental agencies, the County pays for these post-retirement benefits on a "pay-as-you-go" basis. This means that OPEB costs are ignored while an employee renders service and recognized only after the employee retires.

GASB 45 requires governmental agencies to conduct an actuarial valuation of the liability for OPEB and report them on their financial statements. The Unfunded Actuarial Accrued Liability is the excess of the Actuarial Accrued Liability over Plan Assets. This represents the amount of the Actuarial Accrued Liability at the valuation date that still must be funded. The County's estimated Unfunded Actuarial Liability as of June 30, 2014, is \$162 million.

Although GASB does not require governmental agencies to pre-fund their OPEB liability, Shasta County is taking positive steps towards addressing OPEB. The County established two irrevocable OPEB Trusts with initial funding of \$6 million each; and implemented a charge, as a percent of payroll, effective July 1, 2008. This percentage will increase to 3 percent effective July 1, 2015. Additionally, one-time additions to the OPEB-Trusts are made when funding is available. The combined assets of the two OPEB-Trusts are \$32 million.

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

At the end of June 30, 2014, the County had total debt obligation outstanding of \$44.2 million. Of this amount, \$37.0 million comprises bonds that are secured by the County's lease rental payments and other dedicated sources of revenue, and \$891,900 of special assessment debt secured by property subject to the assessment. The remainder of the County's debt represents loans secured solely by specified revenue sources.

Moody's Investors Service assigned an A1 rating to the Shasta County Lease Revenue Refunding Bonds 2013 Series A. The rating action reflects the County's solid fiscal position including satisfactory cash levels, well-sized though recently pressured tax base, the legal covenants of the bonds and the County's modest debt profile. The County has consistently reduced its expenditures which enabled it to avoid material deficits while maintaining solid cash and general fund reserves. Pressures on the County's fiscal outlook are caused by state and local economic factors outside the County's control.

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

CALIFORNIA STATE BUDGET

The Governor's "May Revise" Budget was released on May 14, 2015. His focus is on preserving fiscal stability. The May Revise proposes new spending in only three areas: creating a first-ever California Earned Income Tax Credit to assist the state's lowest-income workers (\$380 million); holding tuition flat at the state's universities for California undergraduate students for two more years, and temporary assistance to the University of California to pay down its unfunded pension liability; and lastly, providing health care and other safety net services to currently undocumented immigrants who gain Permanent Residence Under Color of Law status under the President's executive actions.

While the budget plan assumes the continued expansion of the economy, the May Revise cautions that it is inevitable that a recession is on the way. The latest recovery has already exceeded the average by one year. Higher revenues will be both saved and used to pay down debts. The State will have a Rainy Day Fund of approximately \$3.5 billion by June 30, 2015. They will repay the deferrals due to schools and community colleges (\$1 billion); make the last payment on the Economic Recovery Bonds that were used to cover budget deficits as far back as 2002; and repay local governments the final mandate reimbursements for activities in 2004 or earlier (\$765 million).

The Governor's message is that while building a healthy Rainy Day Fund and paying down long-term debt are significant to the State's fiscal health and stability, new ongoing spending could lead the State back into budgetary imbalances by as early as 2018-19.

State legislators passed a \$117.5 billion spending plan on Monday, June 15, 2015, adding \$749 million to the spending plan proposed by Governor Brown. The two plans are similar in many ways, with the exception of increased spending on child care or social programs for the poor.

The CEO will keep the Board apprised of any negative impact on the County budget and the public we serve.

OTHER AGENCY INVOLVEMENT

Every County department head provided input into this report via their budget request. The CEO and/or the CAO analysts met with department heads to discuss their budget request. The CEO and Auditor-Controller worked collaboratively on compilation of the Adopted Budget.

FINANCING

Department heads have worked diligently to control spending in the current fiscal year to create fund balance carryover for FY 2015-16. Departments were allowed to submit a budget request with a target of three percent growth in the General Fund contribution or net-county-cost; overages could be mitigated by spending reductions in FY 2014-15. Exceptions were made for those budgets with a minimum maintenance of effort (MOE), and for certain Board approved projects. General Fund departments are projected to achieve a 14.5 percent reduction in the year ending June 30, 2015, which will result in a fund balance carryover of \$10.9 million

Total funding requirements for the General Fund, which includes the subsidy to non-general fund departments, is \$83.6 million. This will be offset by revenue, \$64.2 million, leaving a structural imbalance of \$21.1 (including a one-time \$10 million transfer to Accumulated Capital Outlay). This will be offset by use of fund balance carryover and General Fund General Purpose fund balance. The carryover estimate is developed through a joint effort of staff in the Auditor-Controller's Office and the County Administrative Office. The actual fund balance figure is not firm until the County's books are closed at the end of September, subsequent to the adoption of the County budget.

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

State Controller Schedules	County of Shasta	Schedule 1
County Budget Act	All Funds Summary	
January 2010 Edition, revision #1	Fiscal Year 2015-16	

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8

Governmental Funds							
General Fund	\$ 73,290,269	\$ 3,819,615	\$ 202,877,533	\$ 279,987,417	\$ 228,198,477	\$ 51,788,938	\$ 279,987,416
Special Revenue Funds	13,218,981	-	109,628,507	122,847,488	122,843,642	3,846	122,847,488
Capital Projects Funds	1,959,817	-	10,153,000	12,112,817	3,725,422	8,387,395	12,112,817
Debt Service Funds	-	-	2,961,649	2,961,649	2,961,649	-	2,961,649
Total Governmental Funds	\$ 88,469,067	\$ 3,819,615	\$ 325,620,689	\$ 417,909,369	\$ 357,729,190	\$ 60,180,179	\$ 417,909,369

Other Funds							
Internal Service Funds		\$ 2,632,942	\$ 22,786,728	\$ 25,419,670	\$ 24,509,068	\$ 910,602	\$ 25,419,670
Enterprise Funds		13,109,668	15,807,758	28,917,426	28,917,148	278	28,917,426
Special Districts and Other Agencies	3,181,805		7,730,590	10,912,395	10,912,395		10,912,395
Total Other Funds	\$ 3,181,805	\$ 15,742,610	\$ 46,325,076	\$ 65,249,491	\$ 64,338,611	\$ 910,880	\$ 65,249,491
Total All Funds	\$ 91,650,872	\$ 19,562,225	\$ 371,945,765	\$ 483,158,860	\$ 422,067,801	\$ 61,091,059	\$ 483,158,860

Arithmetic Results	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	COL 2+3+4 = COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	COL 6+7 SCH 2, COL 8 COL 5 = COL 8
Governmental Fund Totals Transferred From				SCH 2, COL 5 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 If Net Assets Increase	
Enterprise Fund From		SCH 11, COL 5 Net Assets <Decrease>	SCH 11, COL 5		SCH 11, COL 5	SCH 11, COL 5 If Net Assets Increase	
Special Districts From Arithmetic Results	SCH 12, COL 2	SCH 12, COL 3	SCH 12, COL 4	SCH 12, COL 5	SCH 12, COL 6	SCH 12, COL 7	SCH 12, COL 8 COL 5 = COL 8

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

County of Shasta
Governmental Funds Summary
Fiscal Year 2015-16

Schedule 2

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
0057 IMPACT MITIGATION FEE	\$ -	\$ -	\$ 376,000	\$ 376,000	\$ 6,500	\$ 369,500	\$ 376,000
0060 GENERAL	52,044,666	172,246	62,472,693	114,689,605	83,621,469	31,068,136	114,689,605
0061 GENERAL - CMSP	-	-	-	-	-	-	-
0062 GENERAL - CAPITAL PROJECTS	-	-	85,708	85,708	85,708	-	85,708
0064 GENERAL - RESOURCE MGMT	5,394,806	170,000	5,262,270	10,827,076	6,985,178	3,841,897	10,827,076
0065 GENERAL - FED FOREST TITLE III	131,848	46,058	200	178,106	70,000	108,106	178,106
0080 MENTAL HEALTH	5,850,450	83,647	25,759,942	31,694,039	26,317,035	5,377,004	31,694,039
0100 INTERMOUNTAIN FAIR	83,636	-	-	83,636	33,408	50,228	83,636
0110 LIBRARY	-	-	-	-	-	-	-
0120 OPPORTUNITY CENTER	1,512,647	-	4,450,101	5,962,748	4,952,881	1,009,867	5,962,748
0140 SOCIAL SERVICES	8,247,635	3,347,664	104,427,999	116,023,298	106,126,056	9,897,242	116,023,298
0150 WILDLIFE	24,581	-	2,620	27,201	242	26,959	27,201
0170 GENERAL RESERVES	-	-	40,000	40,000	-	40,000	40,000
Total General Fund	\$ 73,290,269	\$ 3,819,615	\$ 202,877,533	\$ 279,987,417	\$ 228,198,477	\$ 51,788,938	\$ 279,987,417
0081 MENTAL HEALTH SERVICES ACT	\$ 3,127,136	\$ -	\$ 8,375,508	\$ 11,502,644	\$ 11,502,644	\$ -	\$ 11,502,644
0186 HOUSING HOME IPP	287,556	-	410,000	697,556	697,556	-	697,556
0187 HOUSING CALHOME	-	-	80,819	80,819	80,819	-	80,819
0188 ENDANGERED SPECIES	190,685	-	500	191,185	191,185	-	191,185
0189 SUBSTANCE ABUSE CRIME PREV	-	-	-	-	-	-	-
0190 ROADS	3,209,877	-	14,757,800	17,967,677	17,967,677	-	17,967,677
0191 ROADS - DUST MITIGATION	14,500	-	5,500	20,000	20,000	-	20,000
0192 CHILD SUPPORT SERVICES	116,110	-	7,946,718	8,062,828	8,062,828	-	8,062,828
0193 SHASTA COUNTY TRANSIT	-	-	-	-	-	-	-
0195 PUBLIC SAFETY	5,968,603	-	60,822,228	66,790,831	66,790,831	-	66,790,831
0196 PUBLIC HEALTH	289,069	-	16,703,819	16,992,888	16,992,888	-	16,992,888
0197 SHASTA HOUSING REHAB	15,445	-	26,025	41,470	41,470	-	41,470
0851 IHSS PUBLIC AUTHORITY	-	-	499,590	499,590	495,744	3,846	499,590
Total Special Revenue Funds	\$ 13,218,981	\$ -	\$ 109,628,507	\$ 122,847,488	\$ 122,843,642	\$ 3,846	\$ 122,847,488
0040 ACCUM CAPITAL OUTLAY	\$ -	\$ -	\$ 10,077,000	\$ 10,077,000	\$ 1,689,605	\$ 8,387,395	\$ 10,077,000
0045 CAPITAL PROJ ANIMAL SHELTER	-	-	-	-	-	-	-
0046 CAPITAL PROJ JUVENILE HALL	62,999	-	72,000	134,999	134,999	-	134,999
0047 CAPITAL PROJ ADULT REHAB	1,896,818	-	4,000	1,900,818	1,900,818	-	1,900,818
Total Capital Project Funds	\$ 1,959,817	\$ -	\$ 10,153,000	\$ 12,112,817	\$ 3,725,422	\$ 8,387,395	\$ 12,112,817
0070 COURTHOUSE BOND	\$ -	\$ -	\$ 533,315	\$ 533,315	\$ 533,315	\$ -	\$ 533,315
0071 JUSTICE CENTER BOND	-	-	-	-	-	-	-
0072 ADMIN CENTER BOND	-	-	2,376,550	2,376,550	2,376,550	-	2,376,550
0073 ENERGY RETROFIT	-	-	51,784	51,784	51,784	-	51,784
Total Debt Service Funds	\$ -	\$ -	\$ 2,961,649	\$ 2,961,649	\$ 2,961,649	\$ -	\$ 2,961,649
TOTAL GOVERNMENTAL FUNDS	\$ 88,469,067	\$ 3,819,615	\$ 325,620,689	\$ 417,909,369	\$ 357,729,190	\$ 60,180,179	\$ 417,909,369

APPROPRIATIONS LIMIT **\$ 155,954,257**
 APPROPRIATIONS SUBJECT TO LIMIT **\$ 38,046,174**

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

Fund Name	Total Fund Balance June 30, 2015	Less: Obligated Fund Balance			Fund Balance Available June 30, 2015
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
General Fund					
0057 IMPACT MITIGATION FEE	\$ 1,747,307	\$ -	\$ 1,747,307	\$ -	\$ -
0060 GENERAL	56,492,338	-	1,163,644	3,284,028	52,044,666
0061 GENERAL CMSP	-	-	-	-	-
0062 GENERAL - CAPITAL PROJECTS	23,471	-	-	23,471	-
0064 GENERAL - RESOURCE MGMT	7,314,013	-	715,553	1,203,654	5,394,806
0065 GENERAL - FED FOREST TITLE III	214,988	-	83,140	-	131,848
0080 MENTAL HEALTH	6,148,170	-	297,620	100	5,850,450
0100 INTERMOUNTAIN FAIR	84,086	-	-	450	83,636
0110 LIBRARY	-	-	-	-	-
0120 OPPORTUNITY CENTER	1,543,479	-	30,582	250	1,512,647
0140 SOCIAL SERVICES	12,381,240	-	4,101,105	32,500	8,247,635
0150 WILDLIFE	24,581	-	-	-	24,581
0170 GENERAL RESERVES	10,624,256	-	10,624,256	-	-
Total General Fund	\$ 96,597,929	\$ -	\$ 18,763,207	\$ 4,544,453	\$ 73,290,269
Special Revenue Funds					
0081 MENTAL HEALTH SERVICES ACT	\$ 9,330,103	\$ -	\$ 6,202,967	\$ -	\$ 3,127,136
0186 HOUSING HOME IPP	5,366,099	-	5,078,543	-	287,556
0187 HOUSING CALHOME	998,763	-	998,763	-	-
0188 ENDANGERED SPECIES	192,228	-	1,543	-	190,685
0189 SUBSTANCE ABUSE CRIME PREV	-	-	-	-	-
0190 ROADS	9,547,497	-	6,337,620	-	3,209,877
0191 ROADS - DUST MITIGATION	1,070,689	-	1,056,189	-	14,500
0192 CHILD SUPPORT SERVICES	2,161,805	-	2,045,695	-	116,110
0193 SHASTA COUNTY TRANSIT	-	-	-	-	-
0195 PUBLIC SAFETY	25,765,731	-	19,797,128	-	5,968,603
0196 PUBLIC HEALTH	8,928,386	-	8,639,317	-	289,069
0197 SHASTA HOUSING REHAB	4,370,087	-	4,354,642	-	15,445
0851 IHSS PUBLIC AUTHORITY	134,380	-	134,380	-	-
Total Special Revenue Funds	\$ 67,865,768	\$ -	\$ 54,646,787	\$ -	\$ 13,218,981
Capital Project Funds					
0040 ACCUM CAPITAL OUTLAY	\$ 3,749,789	\$ -	\$ -	\$ 3,749,789	\$ -
0045 CAPITAL PROJ ANIMAL SHELTER	-	-	-	-	-
0046 CAPITAL PROJ JUVENILE HALL	69,555	-	-	6,556	62,999
0047 CAPITAL PROJ ADULT REHAB CENTER	1,853,982	-	-	(42,836)	1,896,818
Total Capital Project Funds	\$ 5,673,326	\$ -	\$ -	\$ 3,713,509	\$ 1,959,817
Debt Service Funds					
0070 COURTHOUSE BOND	\$ 14,214	\$ -	\$ 14,214	\$ -	\$ -
0071 JUSTICE CENTER BOND	-	-	-	-	-
0072 ADMIN CENTER BOND	2,486	-	2,486	-	-
0073 ENERGY RETROFIT	68	-	68	-	-
Total Debt Service Funds	\$ 16,768	\$ -	\$ 16,768	\$ -	\$ -
TOTAL GOVERNMENTAL FUNDS	\$ 170,153,791	\$ -	\$ 73,426,762	\$ 8,257,962	\$ 88,469,067

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

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2015-16	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2015	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
0057 IMPACT MITIGATION FEE						
RESTRICTED - IMP FEE ANIMAL CONTROL	\$ 54,015	\$ -	\$ -	\$ -	\$ 10,000	\$ 64,015
RESTRICTED - IMP FEE FIRE PROTECTION	377,928	-	-	-	70,000	447,928
RESTRICTED - IMP FEE GENERAL GOVERNMENT	319,226	-	-	-	60,000	379,226
RESTRICTED - IMP FEE LIBRARY	32,698	-	-	-	5,000	37,698
RESTRICTED - IMP FEE PUBLIC HEALTH	184,665	-	-	-	30,000	214,665
RESTRICTED - IMP FEE PUBLIC PROTECTION	239,405	-	-	-	80,000	319,405
RESTRICTED - IMP FEE SHERIFF	215,992	-	-	-	35,000	250,992
RESTRICTED - IMP FEE TRAFFIC	310,298	-	-	-	78,000	388,298
RESTRICTED - IMP FEE-ADMINISTRATION	14,479	-	-	-	1,500	15,979
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - GENERAL PURPOSE	(1,399)	-	-	-	-	(1,399)
0057 IMPACT MITIGATION FEE TOTAL	\$ 1,747,307	\$ -	\$ -	\$ -	\$ 369,500	\$ 2,116,807
0060 GENERAL						
NONSPENDABLE - PREPAID/OTHER	\$ 869,574	\$ -	\$ -	\$ -	\$ -	\$ 869,574
RESTRICTED - CLERK VITAL STATS	1,787	-	-	-	200	1,987
RESTRICTED - ANIMAL CNTRL SPAY/NEUTER	-	-	-	-	-	-
RESTRICTED - AG FED GRAZING	24,083	-	1,500	-	-	22,583
RESTRICTED - AG QUANTITY CONTROL	25,081	-	2,500	-	-	22,581
RESTRICTED - VETERANS HOME DONATION	-	-	-	-	-	-
RESTRICTED - R/F SSN REDACTION	-	-	-	-	-	-
RESTRICTED - ST REALIGN LCC AB109 20300	5,363	-	5,363	-	-	-
RESTRICTED - ST REALIGN LCC AB118 20700	95,098	-	27,552	-	-	67,546
RESTRICTED - R/F ELEC RECORD FEE (ERDS)	91,197	-	-	-	-	91,197
RESTRICTED - R/F MICROGRAPHICS FEE	10,221	-	-	-	-	10,221
RESTRICTED - R/F MODERNIZATION FEE	38,673	-	-	-	-	38,673
RESTRICTED - R/F VITAL/HEALTH STATISTICS	2,567	-	-	-	-	2,567
RESTRICTED - ST REALIGN 2011 AB109 54200	-	-	-	-	72,005	72,005
ASSIGNED - IMPREST CASH	3,350	-	-	-	-	3,350
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
ASSIGNED - TRANSIENT OCCUPANCY	-	-	-	-	-	-
ASSIGNED - EQUIP REPLACEMENT AG	5,710	-	-	-	-	5,710
ASSIGNED - ANIMAL CNTRL SHELTER	135,331	-	135,331	-	-	-
ASSIGNED - SRMC SART	17,108	-	-	-	-	17,108
ASSIGNED - PARKS	-	-	-	-	-	-
ASSIGNED - NDTH CHAT	-	-	-	-	-	-
ASSIGNED - PROP TAX SB1096 ADMIN FEE	-	-	-	-	-	-
ASSIGNED - DEBT SERVICE - 1 YEAR	3,122,529	-	-	-	-	3,122,529
GENERAL PURPOSE	-	-	-	-	30,995,930	30,995,930
0060 GENERAL TOTAL	\$ 4,447,672	\$ -	\$ 172,246	\$ -	\$ 31,068,135	\$ 35,343,561
0061 GENERAL - CMSP						
UNASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0062 GENERAL - CAPITAL PROJECTS						
ASSIGNED - CAPITAL PROJECTS	\$ 23,471	\$ -	\$ -	\$ -	\$ -	\$ 23,471
0062 CAP PROJECTS TOTAL	\$ 23,471	\$ -	\$ -	\$ -	\$ -	\$ 23,471
0064 GENERAL - RESOURCE MGMT						
NONSPENDABLE - PREPAID/OTHER	\$ 1,653	\$ -	\$ -	\$ -	\$ -	\$ 1,653
RESTRICTED - SMARA	54,016	-	35,000	-	-	19,016
RESTRICTED - SOLID WASTE SURCHARGE	465,703	-	20,000	-	-	445,703
RESTRICTED - UGT PENALTIES	194,181	-	15,000	-	-	179,181
ASSIGNED - IMPREST CASH	345	-	-	-	-	345
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
ASSIGNED - HATCHET COM BNFT AGRMT	403,309	-	100,000	-	-	303,309
ASSIGNED - HATCHET COM BNFT-BURNEY LIBRARY	400,000	-	-	-	-	400,000
ASSIGNED - HATCHET COM BNFT-MAYERS HOSPTL	400,000	-	-	-	-	400,000
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	3,841,898	3,841,898
0064 GEN RESOURCE MGMT TOTAL	\$ 1,919,207	\$ -	\$ 170,000	\$ -	\$ 3,841,898	\$ 5,591,105

State Controller Schedules		County of Shasta				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
January 2010 Edition, revision #1		Fiscal Year 2015-16					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2015	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	

0065 GENERAL - FED FOREST TITLE III						
ASSIGNED - FAIR VALUE INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TITLE III EMERG RESPONSE ACTIVITIES	2,082	-	-	-	-	2,082
TITLE III CO FIRE MUTUAL AID	27,558	-	27,558	-	-	-
TITLE III WSRCD FIRE PROTECTION PLAN	53,500	-	18,500	-	-	35,000
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	108,105	108,105
0065 GEN FOREST TITLE III TOTAL	\$ 83,140	\$ -	\$ 46,058	\$ -	\$ 108,105	\$ 145,187
0080 MENTAL HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 11,455	\$ -	\$ -	\$ -	\$ -	\$ 11,455
RESTRICTED - ALCOHOL EDUC/PREVENTION	18,531	-	-	-	300	18,831
RESTRICTED - ALCOHOL PROGRAMS	214,063	-	42,000	-	-	172,063
RESTRICTED - ST REALIGNMENT AB109	53,571	-	41,647	-	-	11,924
ASSIGNED - IMPREST CASH	100	-	-	-	-	100
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	5,376,704	5,376,704
0080 MENTAL HEALTH TOTAL	\$ 297,720	\$ -	\$ 83,647	\$ -	\$ 5,377,004	\$ 5,591,077
0100 INTERMOUNTAIN FAIR						
NONSPENDABLE - PREPAID/OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED - IMPREST CASH	450	-	-	-	-	450
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	50,228	50,228
0100 INTERMOUNTAIN FAIR TOTAL	\$ 450	\$ -	\$ -	\$ -	\$ 50,228	\$ 50,678
0110 LIBRARY						
ASSIGNED - FAIR VALUE INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	-	-
0110 LIBRARY TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0120 OPPORTUNITY CENTER						
NONSPENDABLE - PREPAID/OTHER	\$ 30,582	\$ -	\$ -	\$ -	\$ -	\$ 30,582
ASSIGNED - IMPREST CASH	250	-	-	-	-	250
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	1,009,867	1,009,867
0120 OPPORTUNITY CNTR TOTAL	\$ 30,832	\$ -	\$ -	\$ -	\$ 1,009,867	\$ 1,040,699
0140 SOCIAL SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 52,604	\$ -	\$ -	\$ -	\$ -	\$ 52,604
RESTRICTED - CPS DONATIONS	6,984	-	2,000	-	-	4,984
RESTRICTED - ST REALIGN LCC AB109 (HNSA GA)	4,041,517	-	3,345,664	-	-	695,853
ASSIGNED - IMPREST CASH	32,500	-	-	-	-	32,500
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	9,897,242	9,897,242
0140 SOCIAL SERVICES TOTAL	\$ 4,133,605	\$ -	\$ 3,347,664	\$ -	\$ 9,897,242	\$ 10,683,183
0150 WILDLIFE						
ASSIGNED - FAIR VALUE INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED - GENERAL PURPOSE	-	-	-	-	26,959	26,959
0150 WILDLIFE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 26,959	\$ 26,959
0170 GENERAL RESERVES						
RESTRICTED - GENERAL	\$ 10,574,256	\$ -	\$ -	\$ -	40,000	10,614,256
RESTRICTED - CSA REVOLVING	50,000	-	-	-	-	50,000
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0170 GENERAL RESERVES TOTAL	\$ 10,624,256	\$ -	\$ -	\$ -	\$ 40,000	\$ 10,664,256
Total General Fund	\$ 23,307,660	\$ -	\$ 3,819,615	\$ -	\$ 51,788,938	\$ 71,276,983

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2015-16	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2015	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Special Revenue Funds

0081 MENTAL HEALTH SERVICES ACT						
NONSPENDABLE - PREPAID/OTHER	\$ 193	\$ -	\$ -	\$ -	\$ -	193
RESTRICTED - IMPREST CASH	500	-	-	-	-	500
RESTRICTED - MHS PRUDENT RESTRICTED	-	-	-	-	-	-
RESTRICTED - GENERAL PURPOSE	6,202,274	-	-	-	-	6,202,274
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0081 M H SERVICES ACT TOTAL	\$ 6,202,967	\$ -	\$ -	\$ -	\$ -	6,202,967
0186 HOUSING HOME IPP						
RESTRICTED - HOUSING HOME IPP	\$ 5,078,543	\$ -	\$ -	\$ -	\$ -	5,078,543
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0186 HOUSING HOME IPP TOTAL	\$ 5,078,543	\$ -	\$ -	\$ -	\$ -	5,078,543
0187 HOUSING CALHOME						
RESTRICTED - HOUSING CALHOME	\$ 998,763	\$ -	\$ -	\$ -	\$ -	998,763
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0187 HOUSING CALHOME TOTAL	\$ 998,763	\$ -	\$ -	\$ -	\$ -	998,763
0188 ENDANGERED SPECIES						
RESTRICTED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - KNIGHTEN RD BEETLE MITIG	1,543	-	-	-	-	1,543
0188 ENDANGERED SPECIES TOTAL	\$ 1,543	\$ -	\$ -	\$ -	\$ -	1,543
0189 SUBSTANCE ABUSE CRIME PREVENT						
RESTRICTED - IMPREST CASH	\$ -	\$ -	\$ -	\$ -	\$ -	-
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0189 SUBSTANCE ABUSE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	-
0190 ROADS						
NONSPENDABLE - INVENTORY	\$ 387,880	\$ -	\$ -	\$ -	\$ -	387,880
NONSPENDABLE - PREPAID/OTHER	99	-	-	-	-	99
RESTRICTED - IMPREST CASH	100	-	-	-	-	100
RESTRICTED - GENERAL PURPOSE	4,807,595	-	-	-	-	4,807,595
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - ZOB TRAFFIC IMPACT	504,037	-	-	-	-	504,037
RESTRICTED - ANDERSON SOLID WASTE MITIG	637,909	-	-	-	-	637,909
ASSIGNED - ILLEGAL DUMPING	-	-	-	-	-	-
0190 ROADS TOTAL	\$ 6,337,620	\$ -	\$ -	\$ -	\$ -	6,337,620
0191 ROADS - DUST MITIGATION						
RESTRICTED GENERAL PURPOSE	\$ 1,056,189	\$ -	\$ -	\$ -	\$ -	1,056,189
0191 ROADS DUST MITIGATION TOTAL	\$ 1,056,189	\$ -	\$ -	\$ -	\$ -	1,056,189
0192 CHILD SUPPORT SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 1,930	\$ -	\$ -	\$ -	\$ -	1,930
RESTRICTED - IMPREST CASH	2,100	-	-	-	-	2,100
RESTRICTED - GENERAL PURPOSE	1,775,000	-	-	-	-	1,775,000
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
COMMITTED - LEASE AGREEMENT	266,665	-	-	-	-	266,665
0192 CHILD SUPPORT SVS TOTAL	\$ 2,045,695	\$ -	\$ -	\$ -	\$ -	2,045,695
0193 SHASTA COUNTY TRANSIT						
RESTRICTED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2015-16	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2015	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
0193 SHA COUNTY TRANSIT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0195 PUBLIC SAFETY						
NONSPENDABLE - PREPAID/OTHER	\$ 6,468	\$ -	\$ -	\$ -	\$ -	\$ 6,468
RESTRICTED - IMPREST CASH	70,670	-	-	-	-	70,670
RESTRICTED - GENERAL PURPOSE	4,338,014	-	-	-	-	4,338,014
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - PHOTO LAB	12,408	-	-	-	-	12,408
RESTRICTED - SHRF FED CALMMET ASSET FORF	72,527	-	-	-	-	72,527
RESTRICTED - SHRF ST CALMMET ASSET FORF	71,887	-	-	-	-	71,887
RESTRICTED - SHRF FED ASSET FORFEITURE	118,369	-	-	-	-	118,369
RESTRICTED - PROP 172 SALES TAX	5,659,526	-	-	-	-	5,659,526
RESTRICTED - SHRF STATE ASSET FORFEITURE	79,719	-	-	-	-	79,719
RESTRICTED - DMV REMOTE ACCESS	153,087	-	-	-	-	153,087
RESTRICTED - PROBATION DONATION	-	-	-	-	-	-
RESTRICTED - SHRF ST ASSET FORF MARIJUANA	101,026	-	-	-	-	101,026
RESTRICTED - SHRF FED ASSET FORF MARIJUANA	30,546	-	-	-	-	30,546
RESTRICTED - SAFE GRANT	904,635	-	-	-	-	904,635
RESTRICTED - ST REALIGN YOUTHFUL OFFNDR GR	147,888	-	-	-	-	147,888
RESTRICTED - ST REALIGN JUVENILE JUSTICE	141,609	-	-	-	-	141,609
RESTRICTED - ST REALIGN JPCF (Juv Prob Camp)	177,763	-	-	-	-	177,763
RESTRICTED - SB678 CCIPF (Comm Correction)	188,346	-	-	-	-	188,346
RESTRICTED - ST REALIGN LCC AB118 (DA)	-	-	-	-	-	-
RESTRICTED - ST REALIGN LCC AB109	6,257,944	-	-	-	-	6,257,944
RESTRICTED - ST REALIGN LCC AB118	-	-	-	-	-	-
RESTRICTED - CALMMET GRANT	7,343	-	-	-	-	7,343
RESTRICTED - DA CONSUMER PROT ENFORCE	1,257,353	-	-	-	-	1,257,353
0195 PUBLIC SAFETY TOTAL	\$ 19,797,128	\$ -	\$ -	\$ -	\$ -	\$ 19,797,128
0196 PUBLIC HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 5,432	\$ -	\$ -	\$ -	\$ -	\$ 5,432
RESTRICTED - IMPREST CASH	250	-	-	-	-	250
RESTRICTED - GENERAL PURPOSE	8,528,855	-	-	-	-	8,528,855
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
RESTRICTED - PH VITAL STATISTICS	-	-	-	-	-	-
RESTRICTED - PH CHILD CAR SEAT	-	-	-	-	-	-
RESTRICTED - CCS DONATION	7,203	-	-	-	-	7,203
COMMITTED - ER MEDICAL SRV COMM SYS	97,577	-	-	-	-	97,577
0196 PUBLIC HEALTH TOTAL	\$ 8,639,317	\$ -	\$ -	\$ -	\$ -	\$ 8,639,317
0197 SHASTA HOUSING REHAB						
NONSPENDABLE - PREPAID/OTHER	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 255
RESTRICTED - IMPREST CASH	7,855	-	-	-	-	7,855
RESTRICTED - GENERAL PURPOSE	154,552	-	-	-	-	154,552
RESTRICTED - NOTES RECEIVABLE	4,191,980	-	-	-	-	4,191,980
0197 SHA HOUSING REHAB TOTAL	\$ 4,354,642	\$ -	\$ -	\$ -	\$ -	\$ 4,354,642
0851 IHSS PUBLIC AUTHORITY						
RESTRICTED - GENERAL PURPOSE	\$ 134,380	\$ -	\$ -	\$ -	3,846	138,226
0851 IHSS PUBLIC AUTHORITY TOTAL	\$ 134,380	\$ -	\$ -	\$ -	3,846	\$ 138,226
Total Special Revenue Funds	\$ 54,646,787	\$ -	\$ -	\$ -	\$ 3,846	\$ 54,650,633
Capital Project Funds						
0040 ACCUM CAPITAL OUTLAY						
ASSIGNED - GENERAL PURPOSE	\$ 3,749,789	\$ -	\$ -	\$ -	8,387,395	\$ 12,137,184
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
ASSIGNED - ANIMAL SHELTER	-	-	-	-	-	-
ASSIGNED - DESG ROOF	-	-	-	-	-	-
ASSIGNED - JUVENILE DETENTION	-	-	-	-	-	-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2015-16	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2015	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
ASSIGNED - ADULT DETENTION	-	-	-	-	-	-
0040 ACCUM CAP OUTLAY TOTAL	\$ 3,749,789	\$ -	\$ -	\$ -	\$ 8,387,395	\$ 12,137,184
0045 CAPITAL PROJ ANIMAL SHELTER						
ASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0045 CAP PROJ ANIMAL SHELTER TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0046 CAPITAL PROJ JUVENILE HALL BLDG						
ASSIGNED - GENERAL PURPOSE	\$ 6,556	\$ -	\$ -	\$ -	\$ -	\$ 6,556
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0046 CAP PROJ JUVENILE HALL BLDG	\$ 6,556	\$ -	\$ -	\$ -	\$ -	\$ 6,556
0047 CAPITAL PROJ ADULT REHAB CENTER						
ASSIGNED - GENERAL PURPOSE	\$ (42,836)	\$ -	\$ -	\$ -	\$ -	\$ (42,836)
ASSIGNED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0047 CAP PROJ ADULT REHAB CENTER	\$ (42,836)	\$ -	\$ -	\$ -	\$ -	\$ (42,836)
Total Capital Project Funds	\$ 3,713,509	\$ -	\$ -	\$ -	\$ 8,387,395	\$ 12,100,904
Debt Service Funds						
0070 COURTHOUSE BOND						
RESTRICTED-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED - GENERAL PURPOSE	14,214	-	-	-	-	14,214
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0070 COURTHOUSE BOND TOTAL	\$ 14,214	\$ -	\$ -	\$ -	\$ -	\$ 14,214
0071 JUSTICE CENTER BOND						
RESTRICTED-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0071 JUSTICE CENTER BOND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0072 ADMIN CENTER BOND						
RESTRICTED-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTRICTED - GENERAL PURPOSE	2,486	-	-	-	-	2,486
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0072 ADMIN CENTER BOND TOTAL	\$ 2,486	\$ -	\$ -	\$ -	\$ -	\$ 2,486
0073 ENERGY RETROFIT						
RESTRICTED - GENERAL PURPOSE	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ 68
RESTRICTED - FAIR VALUE INVESTMENTS	-	-	-	-	-	-
0073 ENERGY RETROFIT TOTAL	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ 68
Total Debt Service Funds	\$ 16,768	\$ -	\$ -	\$ -	\$ -	\$ 16,768
TOTAL GOVERNMENTAL FUNDS	\$ 81,684,724	\$ -	\$ 3,819,615	\$ -	\$ 60,180,179	\$ 138,045,288

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

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2015-16			Schedule 5	
Description	2013-14 Actual	2014-15 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3		4	5

Summarization by Source								
TAXES	\$	46,250,305	\$	47,181,243	\$	46,551,285	\$	46,551,285
LICENSES, PERMITS & FRANCHISES		3,557,496		3,827,777		3,449,178		3,449,178
FINES, FORFEITURES & PENALTIES		4,707,828		7,096,128		4,377,194		4,377,194
REVENUE FROM MONEY & PROPERTY		912,075		1,396,678		989,036		989,036
INTERGOVERNMENTAL REVENUES		196,772,898		194,556,860		205,412,069		205,412,069
CHARGES FOR SERVICES		16,155,760		16,109,368		15,055,120		15,055,120
MISCELLANEOUS REVENUES		12,087,210		18,251,016		3,190,957		3,190,957
TOTAL REVENUES EXCL. OTHER SOURCES	\$	280,443,571	\$	288,419,070	\$	279,024,839	\$	279,024,839
OTHR FINANCING SOURCES TRAN IN		48,398,269		40,391,504		46,551,350		46,551,350
OTHER FINANCING SRCS SALE C/A		100,254		131,949		44,500		44,500
OTH FINANCE SRCS L/T DEBT PRCD		-		-		-		-
Total Summarization by Source	\$	328,942,094	\$	328,942,523	\$	325,620,689	\$	325,620,689

Summarization by Fund								
0040 ACCUMULATIVE CAPITAL OUTLAY	\$	7,510,974	\$	21,068	\$	10,077,000	\$	10,077,000
0045 CAPITAL PROJ ANML SHELTER ADM		-		-		-		-
0046 CAPITAL PROJ JUV HALL ADM		2,966,645		477		72,000		72,000
0047 CAPITAL PROJ ADULT REHAB CENTER		2,505,043		11,449		4,000		4,000
0057 IMP MITIGATION FEE FND		418,357		525,550		376,000		376,000
0060 GENERAL		70,881,420		69,384,676		62,472,693		62,472,693
0061 GENERAL - CMSP		-		-		-		-
0062 GENERAL - CAPITAL PROJECTS		592,480		1,732,832		85,708		85,708
0064 GENERAL - RESOURCE MANAGEMENT		4,582,036		5,163,613		5,262,270		5,262,270
0065 GENERAL FED FOREST TITLE III		136,111		127,427		200		200
0070 CNTY CRTHSE BOND FUND		530,735		534,742		533,315		533,315
0071 JUSTICE CNTR BOND FUND		654,608		90,399		-		-
0072 ADMIN CNTR BOND FUND		2,378,831		2,298,414		2,376,550		2,376,550
0073 ENERGY RETROFIT FUND		333,091		192,434		51,784		51,784
0080 MENTAL HEALTH		25,404,543		26,823,762		25,759,942		25,759,942
0081 MENTAL HEALTH SERVICES ACT		6,405,627		10,333,772		8,375,508		8,375,508
0100 INTERMOUNTAIN FAIR		344,714		4,791		-		-
0110 LIBRARY		1,126,405		56		-		-
0120 OPPORTUNITY CENTER		4,559,909		5,059,517		4,450,101		4,450,101
0140 SOCIAL SERVICES		94,922,203		101,204,925		104,427,999		104,427,999
0150 WILDLIFE		3,284		2,788		2,620		2,620
0170 GENERAL RESERVES		41,503		52,344		40,000		40,000
0186 HOUSING HOME IPP		31,278		18,587		410,000		410,000
0187 HOUSING CALHOME		410,604		212,628		80,819		80,819
0188 ENDANGERED SPECIES		775		945		500		500
0189 SUBSTANCE ABUSE CRIME PREVENT		-		-		-		-
0190 ROADS		20,503,930		17,043,156		14,757,800		14,757,800
0191 ROADS DUST MITIGATION		7,200		4,000		5,500		5,500
0192 CHILD SUPPORT SERVICES		6,993,462		7,362,019		7,946,718		7,946,718
0195 PUBLIC SAFETY		57,631,980		63,918,423		60,822,228		60,822,228
0196 PUBLIC HEALTH		16,477,286		16,379,539		16,703,819		16,703,819
0197 SHASTA HOUSING REHAB		104,361		13,106		26,025		26,025
0851 IHSS PUBLIC AUTHORITY		482,699		425,085		499,590		499,590
Total Summarization By Fund	\$	328,942,095	\$	328,942,523	\$	325,620,689	\$	325,620,689

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

State Controller Schedules County of Shasta Schedule 6
 County Budget Act Detail of Additional Financing Sources by Fund and Account
 January 2010 Edition, revision #1 Governmental Funds
Fiscal Year 2015-16

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

General Fund

Taxes

101000	CURRENT SECURED TAXES	\$	14,329,833	\$	14,978,543	\$	16,000,000	\$	16,000,000
101001	CURRENT UNITARY TAXES		2,377,441		2,436,094		2,000,000		2,000,000
101011	CURR SEC TAX DEL ADV TEETER		251,949		252,292		100,000		100,000
101012	RDA RESIDUAL PROPERTY TAX		82,016		49,606		-		-
101013	RDA 1290 PT PROPERTY TAX		2,930,741		3,059,758		2,800,000		2,800,000
101100	SUPPLEMENTAL TAXES CURRENT		280,710		170,943		70,000		70,000
101111	SUPPLEMENTAL TAXES CURR TEETER		90,513		60,055		15,000		15,000
102000	CURRENT UNSECURED TAXES		888,675		810,047		800,000		800,000
103010	SUPPLEMENTAL TAXES PRIOR		1,564		1,500		2,000		2,000
104000	PRIOR YEAR UNSECURED TAXES		9,737		7,498		11,000		11,000
106000	SALES & USE TAX		2,832,878		2,699,617		2,500,000		2,500,000
108000	DOCUMENTARY TRANSFER TAX		591,283		695,412		400,000		400,000
109000	TRANSIENT OCCUPANCY TAXES		815,363		852,736		650,000		650,000
109100	TIMBER YIELD TAXES		368,797		360,657		200,000		200,000
109101	PROPERTY TAX IN-LIEU OF VLF		17,940,808		18,571,946		18,500,000		18,500,000
Total Taxes			\$ 43,792,307	\$	45,006,704	\$	44,048,000	\$	44,048,000

Licenses, Permits, and Franchises

210000	ANIMAL LICENSE	\$	45,905	\$	42,172	\$	32,000	\$	32,000
211040	UNDERGROUND STORAGE LICENSE		83,073		83,902		75,000		75,000
211050	HAZARDOUS MATERIALS STORAGE		464,629		500,306		385,000		385,000
211060	FOOD ESTABLISHMENT PERMIT		253,445		252,884		241,000		241,000
211080	RECREATION PERMITS		51,207		50,811		65,000		65,000
211300	DEVICE REPAIRMAN LICENSE		946		905		500		500
211320	WEIGH/MEASURE DEVICE REG		154,090		164,452		168,000		168,000
212020	HOUSING PERMITS		13,100		14,027		11,000		11,000
212030	WATER SYSTEMS PERMITS		75,520		68,736		73,000		73,000
212040	WELL PERMITS		90,818		68,675		65,000		65,000
212050	LIQUID WASTE PERMITS		78,081		70,006		73,000		73,000
212060	MEDICAL WASTE PERMITS		11,502		15,249		9,000		9,000
212100	APPLICATION FILING FEE		285,345		327,549		345,000		345,000
212200	BUILDING PERMIT FEES		537,013		593,634		545,000		545,000
212201	BUILDING STANDARD PERMIT FEES		2,487		2,039		2,300		2,300
212220	GRADING PERMIT		32,490		36,309		-		-
212250	PERMIT FEE RENEWAL		34,141		47,022		53,000		53,000
212300	ELECTRIC PERMIT FEES		56,341		96,305		50,000		50,000
212400	GAS PERMIT FEE		78,460		37,231		50,000		50,000
212500	PLUMBING PERMIT FEE		6,854		10,967		18,000		18,000
212600	STRONG MOTION INSTR PROG		6,783		8,278		4,100		4,100
212700	MOBILEHOME UTILITY		3,862		3,481		3,200		3,200
212800	MOBILEHOME INSTALLATION		11,577		12,964		8,000		8,000
212900	PLAN CHECK FEES		71,765		45,921		56,000		56,000
212901	FHA VA CAL VET		-		-		-		-
212904	CODE COMPLIANCE FEES		11,977		15,602		10,000		10,000
214000	ZONING APPLICATIONS		19,239		42,350		50,000		50,000
214050	ZONING PLAN REVIEW FEE		50,757		74,320		70,000		70,000
215000	FRANCHISES		683,789		733,289		600,000		600,000
216100	USE PERMITS		110,771		145,110		151,000		151,000
216300	MARRIAGE LICENSE		89,314		78,813		94,728		94,728
216900	OTHER LICENSES & PERMITS		-		5,871		5,000		5,000
Total Licenses, Permits, and Franchises			\$ 3,415,281	\$	3,649,178	\$	3,312,828	\$	3,312,828

Fines, Forfeitures & Penalties

317500	VEHICLE CODE FINES	\$	152,426	\$	155,335	\$	158,000	\$	158,000
317504	VCF BASE FINES COUNTY		453,299		460,944		470,000		470,000

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

County of Shasta
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2015-16

Schedule 6

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		317531 VCF ALCOHOL PROGRAMS	23,496	21,868	23,000	23,000
		318500 COURT FINES	35,549	34,441	36,000	36,000
		318504 CF BASE FINES COUNTY	32,293	35,769	37,000	37,000
		318525 COURT FINE SARB TRUANCY	4	4	-	-
		318590 RESTITUTION FINES REBATE	21,065	22,208	25,000	25,000
		318600 AG COMM/SEALER FINES	2,991	5,681	2,500	2,500
		318700 FISH & GAME FINES	3,102	2,671	2,500	2,500
		318770 COURT FINES & PENALTIES	67,090	84,914	12,900	12,900
		319101 PENALTY ASSESSMENT	340,990	333,226	335,000	335,000
		319102 VCF ADDITIONAL PARKING PENALTY	5,039	5,585	5,000	5,000
		319104 CIVIL PENALTIES	230,984	544,116	-	-
		319110 CRTHSE/CRIM JUST CONSTRUCTION	615,795	546,755	533,315	533,315
		319150 PENALTIES ALCOHOL REHAB PROG	143	131	300	300
		323000 TAX DELINQUENT PENALTIES	268,254	733,537	200,000	200,000
		323001 TEETER DEL PEN & INT	1,440,921	1,377,161	1,500,000	1,500,000
		323002 PENALTIES FAILURE TO FILE CIO	(1,768)	8,920	3,000	3,000
		323004 TEETER REDEMPTION FEES	18,350	17,390	20,000	20,000
		323005 TEETER COSTS	80,360	76,654	60,000	60,000
		323006 PENALTY R&T 463	3,469	417	-	-
		Total Fines, Forfeitures & Penalties	\$ 3,793,852	\$ 4,467,727	\$ 3,423,515	\$ 3,423,515
		Revenue from Money & Property				
		420000 INTEREST	\$ 355,338	\$ 440,313	\$ 240,320	\$ 240,320
		420001 CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
		420050 INTEREST ON COLLECTIONS	-	-	-	-
		420110 INTEREST ON PAYMENTS	632	1,138	600	600
		420115 EARNINGS PERS PREPAY ER SHARE	-	596,316	600,000	600,000
		421100 LAND RENT	10,401	10,400	10,400	10,400
		421200 RENTS/LEASES OF BUILDINGS	105,347	7,153	3,900	3,900
		421431 SCAC PARKING METERS	10,460	9,295	10,000	10,000
		421601 INTERMOUNTAIN FAIR REVENUE	195,591	-	-	-
		421800 VENDING MACHINES	-	-	-	-
		Total Revenue from Money & Property	\$677,770	\$1,064,616	\$865,220	\$865,220
		Intergovernmental Revenues				
		526000 ST MOTOR VEHICLE IN-LIEU TAX	\$ 65,633	\$ 63,350	\$ 60,000	\$ 60,000
		529000 STATE LATOUR FOREST	6,677	6,376	-	-
		529200 STATE OTHER IN-LIEU TAX	3,814	4,020	-	-
		529201 ST IN-LIEU LOCAL SALES/USE TAX	853,447	1,027,547	800,000	800,000
		530200 ST LICENSING FOSTER FAM HOME	97,850	87,294	92,076	92,076
		530500 STATE ADOPTION PROGRAM ADMIN	-	-	-	-
		530800 STATE FOSTER CARE WRAPAROUND	-	-	-	-
		530900 ST CHILD WELFARE SERVICES	-	10,530	-	-
		530960 STATE ILSP ADMIN	-	-	-	-
		530991 STATE CALWORKS	2,791,315	2,902,664	2,388,296	2,388,296
		530995 STATE F/C ELIGIBILITY	-	-	-	-
		531200 ST AFDC FGU ASSIST AID	5,393,053	387,081	1,342,870	1,342,870
		531300 ST FOSTER CARE ASST	269,412	58,485	355,404	355,404
		531400 ST AID TO ADOPTIVE CHILDREN	-	-	-	-
		531500 STATE REALIGNMENT SOCIAL SVS	19,428,274	18,097,240	18,753,418	18,753,418
		531501 STATE REALIGNMENT FAMILY SUPPORT	-	4,905,776	-	-
		531700 STATE IHSS INHOME	1,417,670	1,476,365	1,797,977	1,797,977
		531800 STATE FOOD STAMPS	3,249,522	3,813,189	4,085,495	4,085,495
		531900 STATE OPTIONS FOR RECOVERY	-	-	-	-
		532100 STATE WIC SMOKING CESSATION	-	27,107	-	-
		533100 STATE MEDICAL MEDI CAL ADMIN	3,868,309	4,086,623	5,286,628	5,286,628
		533150 STATE CMSP	917,363	3,624	105,444	105,444

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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		533600 STATE AB1733 CHILD ABUSE	-	-	-	-
		536301 STATE FFS MEDI CAL ALLOCATION	-	-	-	-
		536310 STATE TOB ALLOCATION	-	52,442	-	-
		536401 STATE MH EPSDT ALLOCATION	-	-	-	-
		536500 STATE SHARE ALCOHOL	-	-	-	-
		536510 STATE REALIGNMENT MENTAL HLTH	6,181,731	6,485,025	6,304,886	6,304,886
		536630 STATE SCERP	-	-	-	-
		536650 STATE SED ASSESSMENT	-	-	-	-
		536691 ST CHILD SYSTEMS OF CARE GRANT	-	-	-	-
		536692 STATE DRUG COURT GRANT	-	-	-	-
		536700 STATE PERINATAL EXPANSION	-	-	-	-
		538102 STATE DHS GRANT	-	-	-	-
		539130 STATE AGRICULTURAL/WTS & MEAS	8,625	8,475	8,925	8,925
		539150 STATE DETECTION TRAPPING	54,642	54,916	51,900	51,900
		539170 STATE PESTICIDE ENFORCEMENT	1,620	1,215	1,800	1,800
		539180 STATE AID NURSERY INSPECTION	8,943	8,847	7,600	7,600
		539190 STATE HIGH RISK PEST EXCLUSION	9,330	11,353	11,500	11,500
		539200 STATE UNCLAIMED GAS TAXES	290,226	308,804	270,000	270,000
		542603 ST REALIGNMENT 2011 AB109	18,288,488	19,166,511	19,859,836	19,859,836
		542700 STATE VICTIM/WITNESS PROGRAM	181,747	188,571	188,572	188,572
		542701 STATE CALSRAP PROGRAM	-	631	-	-
		542710 STATE BOARD OF CONTROL GRANT	357,348	351,454	394,192	394,192
		542711 STATE BOC RESTITUTION	64,821	64,821	64,821	64,821
		542712 STATE BOC GRT VICTIM REIMB	18,103	23,245	52,500	52,500
		545000 STATE AID VETERAN AFFAIRS	134,294	166,784	130,000	130,000
		546000 STATE HOMEOWNERS EXEMPTION	290,134	287,329	290,000	290,000
		547500 STATE MANDATED COST REIMB	313,797	2,177,876	285,000	285,000
		547800 STATE STABILIZATION	337,000	337,000	337,000	337,000
		549019 STATE CAPTA GRANT	2,946	-	-	-
		549130 STATE LOCAL ENFORCE AGCY GRT	19,080	18,551	19,000	19,000
		549151 STATE CIWMB TIRE GRANT	-	97,749	55,000	55,000
		549160 STATE CIWMB WASTE OIL GRANT	-	-	-	-
		549161 STATE CIWMB WASTE OIL OPP GRT	29,428	29,067	29,100	29,100
		549162 ST EPA CONTRIBUTION	13,315	5,325	-	-
		549167 STATE DOC PAYMENT PROGRAM	70,727	43,141	28,300	28,300
		549170 ST HOUSEHOLD HAZARD WASTE GRT	-	-	55,000	55,000
		549360 STATE INDIAN GAMING	5,289	-	-	-
		549621 STATE REV FOR SYSTEM UPGRADES	56,203	356	-	-
		549701 STATE VOCATIONAL REHAB GRANT	1,938,638	1,950,256	1,984,200	1,984,200
		549779 STATE DEPT OF FOOD & AG GRANT	4,187	-	-	-
		550210 FED LICENSE FOSTER FAM HOME	68,410	59,584	61,986	61,986
		550220 FEDERAL FRAUD/FRED GRANT ADMIN	-	-	50,000	50,000
		550500 FEDERAL ADOPT PROGRAM ADMIN	338,071	351,738	427,251	427,251
		550900 FEDERAL FOOD STAMP PROG ADMIN	4,065,372	4,424,310	5,793,575	5,793,575
		550901 FEDERAL OPTIONS FOR RECOVERY	299,314	322,867	428,329	428,329
		550930 FEDERAL CWS IV E ADMIN	4,469,675	4,402,441	5,613,073	5,613,073
		550935 FED FAMILY PRESERVATION SUPPT	147,688	151,398	151,640	151,640
		550960 FED INDEPEND LIVING SKILL PLAN	89,184	85,515	85,530	85,530
		550980 FED FOOD STAMP EMP TRNG ADMIN	100,743	110,976	112,158	112,158
		550990 FED FOSTER CARE ELIGIBILITY	205,904	206,619	268,304	268,304
		550992 FED COM BASED FAMILY RSRC PGM	15,451	14,864	14,864	14,864
		550993 FED FGU WTW CAL LEARN	8,085,943	8,805,976	9,823,853	9,823,853
		551000 FEDERAL AID FAM W/DEP CHILDREN	4,693,674	4,362,742	9,615,173	9,615,173
		551001 FED SUPPLMNTL SECURITY INCOME	159,766	130,686	121,000	121,000
		551051 FEDERAL IHSS INHOME	285,154	-	-	-
		551100 FEDERAL FOSTER CARE ASST	4,037,255	4,189,222	4,177,294	4,177,294
		551410 FEDERAL AID TO ADOPTIVE CHILD	4,869,302	5,200,360	5,196,708	5,196,708
		552100 FEDERAL MEDI-CAL	8,355,774	7,131,402	8,720,722	8,720,722

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1	2	3	4	5	6	7
552102		FED MEDICAL ASSISTANCE PROG	6,675,520	7,333,675	9,248,649	9,248,649
552104		FED IGT PHCP REVENUE	-	-	2,600,000	2,600,000
552110		FED SUBSTANCE ABUSE PREV/TREAT	1,174,849	1,007,175	1,007,175	1,007,175
552140		FEDERAL MCKINNEY HOMELESS	61,657	64,567	64,567	64,567
552151		FEDERAL SAMHSA BLOCK GRANT	318,024	356,120	366,952	366,952
553050		FEDERAL SAFE DRINKING GRANT	120,360	233,640	-	-
556000		FEDERAL GRAZING FEES	873	1,005	2,250	2,250
559100		FEDERAL LAND IN-LIEU TAXES	1,477,063	1,453,476	300,000	300,000
559200		FEDERAL HOUSING AUTHORITY	686,467	666,642	865,675	865,675
559201		FEDERAL HUD GRANT	-	14,380	25,602	25,602
559210		FED HUD RENT ASST PORTABILITY	-	-	20,000	20,000
560100		FED VOCATIONAL REHAB GRANT	276,638	282,595	273,500	273,500
560151		FED GLASSY WING SHARP SHOOT	47,238	55,087	54,000	54,000
560300		FEDERAL PERINATAL GRANT	406,537	282,514	376,091	376,091
560508		FED HELP AMERICA VOTE GRANT	-	-	-	-
560509		FED HAVA EAID	11,757	14,790	-	-
560516		FED HAVA VOTE CAL	-	-	52,765	52,765
560600		FEDERAL EMERGENCY MGMT AGENCY	-	-	-	-
560601		FED ARRA CAPITAL GRANT CONTR	-	-	-	-
560602		FEDERAL ARRA GRANTS	-	-	-	-
560621		FED REV FOR SYSTEM UPGRADES	255,457	1,975	-	-
560869		FEDERAL TRANSIT ACT REVENUES	5,576	118,208	-	-
560982		FED FOREST SVS TITLE III GRANT	135,724	126,673	-	-
561130		FEDERAL CAA GRANT	271,323	287,638	310,022	310,022
561180		FEDERAL FEMA HOMELESS GRANT	2,103	2,235	2,235	2,235
563002		SHASTA COLLEGE WORK STUDY	-	1,069	-	-
563160		ANDERSON HOME ADMIN	-	-	20,000	20,000
563164		CITY OF ANDERSON CDBG ADMIN	-	1,972	13,000	13,000
563165		CITY OF REDDING CDBG	20,000	20,000	20,000	20,000
563174		RDA 1290 PASS THRU PT-FAC	-	-	-	-
563175		RDA PASS THRU	-	-	-	-
563176		ANDERSON RDA PASS THRU	-	-	-	-
563177		SHASTEC REDEVELOPMENT AGENCY	-	-	-	-
563250		ANDERSON RECAPTURED ADMIN	16,945	17,333	17,900	17,900
563400		OTHER CO INPATIENT FEES	8,072	3,052	10,000	10,000
563700		CONTRIBUTION FROM REDDING	4,750	-	-	-
563770		CONTRIBUTION FROM SCOE	9,530	11,780	11,780	11,780
563772		CONTRIBUTION SCOE GATEWAY	-	-	-	-
Total Intergovernmental Revenues			\$ 119,316,141	\$ 121,105,313	\$ 131,820,363	\$ 131,820,363
Charges for Services						
664000		TAX COLLECTION FEES	\$ 6,041	\$ 6,619	\$ 4,500	\$ 4,500
664002		TAX DEED REDEMPTION FEE	4,375	3,224	900	900
664003		COUNTY TAX SALE FEES	28,253	20,023	15,000	15,000
664004		SALE OF ROLL	49,298	13,349	10,000	10,000
664005		UNSECURED COLLECTION FEE	26,911	26,239	24,000	24,000
664060		SEGREGATION FEE	900	1,509	800	800
664080		PARCEL INFORMATION FEE	1,897	1,989	1,200	1,200
664081		PROPERTY CHARACTER INFO FEES	1,771	1,730	1,000	1,000
664100		S/A COLLECTION FEE REDDING	6,775	18,576	10,000	10,000
664300		S/A COLLECTION FEE ANDERSON	20,635	19,633	9,000	9,000
664310		S/A COLLECTION FEE OTHER DIST	36,490	39,202	20,000	20,000
664330		SUP ASMT ADMIN FEE SB813	113,744	128,468	108,545	108,545
664500		PROPERTY TAX ADMIN FEE	1,078,946	1,097,816	1,085,264	1,085,264
664501		PROPERTY TAX SB 1096 ADM FEE	-	-	-	-
664502		PROPERTY TAX SAB 1X 26	26,390	19,935	10,000	10,000
665000		AUDIT/ACCOUNTING FEES	-	-	-	-
665001		AUDITORS FEES PAYROLL	907	962	650	650

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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
				Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5	6	7
667000		ELECTION SERVICES	2,113	1,318	2,000	2,000
667100		CO CLERK SPECIAL ELECTION	39,510	135,590	45,000	45,000
667200		CANDIDATE FILING FEES	19,651	-	10,000	10,000
667300		STATEMENT FOR QUALIFICATIONS	6,461	13,582	8,000	8,000
668120		S/A NUISANCE ABATEMENT CURR	18,169	95,481	-	-
668317		S/A WILLIAMSON ACT GC51244.3	97,632	102,949	68,000	68,000
669000		LEGAL SERVICES	3,210	2,020	500	500
669100		PUBLIC DEFENDER FEES	49,721	52,548	44,000	44,000
671100		PROP LINE ADJ/COMPL CERT	84,481	70,880	72,000	72,000
671101		PUBLICATION FEES	-	138	1,500	1,500
671102		RECLAMATION PLAN FEES	-	-	2,500	2,500
671103		VARIANCE PERMIT FEES	2,390	-	2,200	2,200
671104		ADDRESSING FEES	13,810	10,887	17,500	17,500
671105		CDF PROJECT REVIEW FEE	150	187	500	500
671230		CORNER SURVEY FEES	11,650	12,180	13,000	13,000
671300		PARCEL & TRACT MAPS	87,947	94,422	76,000	76,000
671700		ENVIRONMENTAL REVIEW FEES	-	-	-	-
671710		SURFACE MINING & RECLM ACT FEE	85,551	82,569	85,000	85,000
671800		GEN & SPECIFIC PLAN FEES	16,109	5,268	10,000	10,000
671802		GEN PLAN MAINTENANCE FEES	28,436	27,930	33,000	33,000
673100		LASSEN CO JT FARM ADVISOR	21,875	19,747	20,438	20,438
673101		AG CERTIFICATE SURCHG CCR 4075	918	929	950	950
673400		CONTROL A WEED PESTS	46,436	39,123	30,000	30,000
673401		C DFA QUARANTINE	569	31	500	500
673500		APIARY INSPECTION	1,106	-	2,000	2,000
673600		PESTICIDE INSPECTION	114,508	103,499	110,000	110,000
674250		CIVIL PROCESS FEES	98,679	84,543	91,216	91,216
674260		CIVIL PROCESS FEE \$3	2,922	2,725	3,060	3,060
674261		CIVIL PROCESS FEE 70% VEHICLE	28,165	22,462	24,990	24,990
674262		CIVIL PROCESS FEE MAINT 30%	12,071	9,626	10,710	10,710
674264		CIVIL PROCESS FEE GC26746	51,438	45,983	48,250	48,250
675100		CLERK FILING FEES	7,794	7,287	10,000	10,000
675101		RESTITUTION ADMIN FEE	14,763	19,010	19,000	19,000
675240		GUARDIANSHIP FEES	-	-	-	-
675260		FCS FILING FEES	6,100	5,710	6,000	6,000
675500		COURT FEES	210	380	700	700
675750		COLLECTION SERVICE FEE	-	-	-	-
675760		TRAFFIC SCHOOL ADMIN FEE	152,179	143,929	170,000	170,000
675761		TRAFFIC VIOLATOR (\$24)	99,686	98,704	112,000	112,000
675762		TRAFFIC VIOLATOR (BAL)	407,025	434,549	477,000	477,000
675771		PROOF OF CORRECTION (\$10)	444	417	400	400
675900		DUI SCHOOL ADMIN FEES	12,252	12,539	12,000	12,000
676000		LPS PETITIONS	28,779	35,323	21,000	21,000
676010		LPS ACCOUNTING FEES	1,134	1,708	1,200	1,200
676020		LPS TRANSPORTATION TREATMENT	27,182	29,335	18,000	18,000
676040		LPS PROPERTY SALES FEE	-	-	-	-
676050		PROBATE PETITIONS	-	1,845	2,000	2,000
676060		PROBATE ACCOUNTING FEES	8,142	3,444	6,000	6,000
676070		PROBATE TRANSPORTATION REIMB	2,491	6,048	3,000	3,000
676090		PROBATE PROPERTY SALES FEE	-	-	-	-
676100		BOARD APPEALS	1,235	635	500	500
676110		LPS TRANSPORTATION COURT	14,300	15,234	7,500	7,500
676130		IMD MANAGEMENT FEES	12,389	13,187	15,000	15,000
676140		STATUTORY BOND FEE	3,373	3,168	5,500	5,500
676170		PERSONAL SERVICES FEES	15,300	18,000	15,000	15,000
676600		PUBLIC ADMINISTRATOR FEES	44,592	38,943	42,000	42,000
677110		COMMERCIAL KENNEL FEES	1,415	2,035	1,250	1,250
677120		ANIMAL REDEMPTION FEES	-	-	-	-

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				Actual	Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5		6	7
677130		BOARDING FEES	7,341		3,900	3,500	3,500
677140		ANIMAL SALES	-		-	-	-
677150		ANIMAL PICK UP FEES	-		-	-	-
677151		ANIMAL TRAPPING	-		-	-	-
677160		LIVESTOCK HAULING FEES	-		-	-	-
677170		ANIMAL DISPOSAL	-		-	-	-
677180		VOLUNTARY IMPOUND FEES	3,420		4,115	4,000	4,000
677200		AND/RDG SHARE DOG POUND	-		-	-	-
677210		TRINITY COUNTY DISPOSAL FEE	-		-	-	-
677220		DANGEROUS ANIMAL	-		650	-	-
677230		HOME QUARANTINE	-		-	-	-
677240		ANIMAL IMMUNIZATION	600		-	-	-
677241		CAT SPAY NEUTER FEES	-		-	-	-
677242		DOG SPAY NEUTER FEES	-		-	-	-
678200		SHERIFF CRIME REPORTS	-		-	-	-
679200		RECORDERS FEES	655,699		652,359	600,000	600,000
679201		RECORDER FEES DEPTS	(35)		587	-	-
679210		RECORDERS MICROGRAPHICS FEES	38,778		37,476	30,000	30,000
679220		RECORDERS MODERNIZATION FEES	147,439		150,367	130,000	130,000
679230		RECORDERS VITAL/HLTH STATISTIC	20,016		21,963	12,000	12,000
679300		R/F BIRTH CERT ABUSE CHILD	37,870		37,776	34,093	34,093
679301		R/F SOCIAL SECURITY FEES	31,064		28,058	10,000	10,000
679304		R/F ELECTRONIC RECORD DELIVERY SVS	38,483		37,106	30,000	30,000
679500		CERTIFIED COPIES	325		473	500	500
679501		CERTFD COPIES VITAL HLTH STATS	133		219	200	200
679800		FICTITIOUS BUSINESS NAME FEES	53,830		53,635	54,500	54,500
679900		WILLIAMSON ACT HANDLING FEE	25		-	-	-
679915		RECORDING & INDEXING FEE	101,844		105,752	106,000	106,000
681030		WATER FEES	3,101		2,952	2,000	2,000
681040		LAND USE FEES	9,668		8,790	8,000	8,000
681050		LIQUID WASTE FEES	12,470		10,051	10,000	10,000
681060		NEW HOME LOAN INSPECTION FEES	-		287	-	-
681110		FOOD ESTABLISHMENT FEE	5,917		8,552	6,000	6,000
681120		COMMERCIAL POOL FEE	355		943	800	800
681125		CAFETERIA INSPECTION FEES	11,894		12,048	11,000	11,000
682000		SELF PAY	67,754		71,311	60,000	60,000
682001		CLIENT INSURANCE	38,907		30,604	60,000	60,000
682002		MENTAL HEALTH SERVICES OTHER	11,660		10,320	12,000	12,000
682007		MENTAL HEALTH MEDICARE	-		-	50,000	50,000
682009		MH SVS SC COURT DRUG GRANT	8,854		2,245	8,000	8,000
682015		MEDICAL MARIJUANA PGM ID FEES	1,120		700	1,060	1,060
684700		COLLECTORS FEES	30,000		30,000	-	-
684940		TIPPING FEES	99,291		94,867	90,000	90,000
684941		COMMUNITY EDUCATION FEES	50,748		43,011	40,000	40,000
684960		SOLID WASTE SURCHARGE	66,304		67,003	50,000	50,000
684970		SALE OF RECYCLE MATERIALS	-		90	-	-
684980		MITIGATION FEES	558		2,014	500	500
685010		STEPPARENT ADOPTIONS FEES	1,500		1,963	1,000	1,000
686001		REIMBURSE INSTITUTIONAL CARE	233,677		248,239	230,000	230,000
692000		CHGS FOR PROFESSIONAL SVS	33,238		25,528	40,000	40,000
692050		CSA ADMIN FEES	751,910		640,192	812,423	812,423
692100		PHOTOCOPIES	2,923		3,210	2,481	2,481
692110		INVESTMENT SERVICE FEE	674,807		654,223	679,784	679,784
692120		FISCAL AGENT FEE SHASTA LK CTY	1,500		1,500	1,500	1,500
692150		ADMIN FEES	-		-	-	-
692200		REIMBURSE TRAVEL	2,272		1,263	-	-
692220		EMPLOYEE RETIRE ADMIN FEE	760,626		763,538	680,000	680,000
692280		DOCUMENTARY HANDLING FEE	3,000		2,950	3,000	3,000

State Controller Schedules County of Shasta Schedule 6
 County Budget Act Detail of Additional Financing Sources by Fund and Account
 January 2010 Edition, revision #1 Governmental Funds
Fiscal Year 2015-16

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		692440 FINGERPRINTING FEES	32	-	-	-
		692460 BOS PUBLIC HEARING PROCESS FEE	635	385	100	100
		692600 ALTERNATE PAYEE PROGRAM	18,146	12,136	13,500	13,500
		692700 REIMB MISC SERVICES	4,873	4,861	5,000	5,000
		692703 REIMB VEHICLE COSTS	3,945	4,222	3,000	3,000
		692704 REIMB CLEANING COSTS	3,056	4,848	850	850
		692730 REIMB ADMIN SERVICES	20,954	40,446	45,677	45,677
		692760 AQMD ADMINISTRATION	91,314	91,655	111,235	111,235
		692800 CHILDREN & FAM FIRST CONTRACT	-	1,000	-	-
		692900 PASSPORT FEES	42,100	49,975	57,000	57,000
		692910 MISC CLERKS FEES	22,207	12,104	14,000	14,000
		692920 CLERKS NOTARY FEE	6,058	8,437	10,000	10,000
		693001 CHARGES FOR SERVICES	295,373	335,149	307,262	307,262
		693006 CHGS FOR SVS COURT COLLECTIONS	183,639	188,153	185,000	185,000
		693010 RETURNED CHECK SERVICE CHARGE	2,053	1,912	2,000	2,000
		693030 CONTRACT SERVICES REVENUE	1,684,896	1,642,926	1,642,739	1,642,739
		693031 PRODUCTION SERVICES REVENUE	123,427	122,752	100,000	100,000
		693032 FNRC MILEAGE REIMB	220,163	226,092	223,000	223,000
		693036 CHARGES FOR SVS ADMIN FEES	8,367	10,470	8,000	8,000
		693056 IMPACT FEE TRAFFIC FACILITIES	79,825	97,095	78,000	78,000
		693057 IMPACT FEE FIRE PROTECT FAC	79,214	95,942	70,000	70,000
		693058 IMPACT FEE ANIMAL CONTROL FAC	10,589	13,459	10,000	10,000
		693059 IMPACT FEE GENERAL GOVT FAC	64,080	82,565	60,000	60,000
		693066 IMPACT FEE PUBLIC PROTECT FAC	90,282	115,937	80,000	80,000
		693067 IMPACT FEE PUBLIC HEALTH FAC	36,209	46,020	30,000	30,000
		693068 IMPACT FEE LIBRARY FACILITIES	6,419	8,154	5,000	5,000
		693069 IMPACT FEE SHERIFF FACILITIES	43,371	55,908	35,000	35,000
		693111 CHARGES FOR SERVICES A87	60,216	50,001	34,781	34,781
		693162 CHGS FOR SVS INSUR PREMIUMS	42,700	-	-	-
		Total Charges for Services	\$ 10,474,824	\$ 10,522,753	\$ 10,084,208	\$ 10,084,208
		Miscellaneous Revenues				
		792300 SEMINAR REIMB	\$ -	\$ -	\$ 1,000	\$ 1,000
		792500 DONATIONS/CONTRIBUTIONS	2,801	5,593	500	500
		792509 CONTRIB HATCHET RDGE WIND PROJ	100,000	100,000	100,000	100,000
		792522 CONTRIBUTION FROM TRUST FUND	-	-	-	-
		792566 CONTRIB CALIFORNIA ENDOWMENT	-	-	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	13,285	93,980	1,325	1,325
		795100 PRIOR YEAR VOIDED WRTS/CHECKS	48	-	-	-
		795120 WELFARE REPAYMENTS	244,635	182,161	202,127	202,127
		795121 WELFARE RPYMT FR CHILD SUPPORT	354,284	386,643	-	-
		797200 SALE OF MAPS	30	40	35	35
		797441 SALE OF OFFICIAL RECORDS	64,800	50,400	50,000	50,000
		797600 MISCELLANEOUS SALES	23,014	3,621	4,500	4,500
		799215 UNCLAIMED MONEY	272	76,674	255	255
		799300 MISCELLANEOUS REVENUE	11,333	1,894	1,550	1,550
		799311 LITIGATION SETTLEMENT	575	-	-	-
		799345 TOBACCO SETTLEMENT	1,560,554	1,544,886	1,500,000	1,500,000
		799352 MISC REV PERSONAL BENEFIT	-	11	-	-
		799370 COST REPORT SETTLEMENT	-	-	-	-
		799390 PRIOR PERIOD EXP ADJUSTMENT	123,147	3,407,284	436	436
		799391 PRIOR PERIOD REV ADJUSTMENT	8,258,992	5,499,358	410,316	410,316
		799400 JURY & WITNESS FEES	1,153	3,221	800	800
		799600 INSURANCE LOSS & REFUNDS	5,407	107	-	-
		799601 INSURANCE PROCEEDS C/A	-	6,498	-	-
		799615 FRAUD RECOVERY FUNDS RETAIN	1,220	-	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	445,017	376,805	400,000	400,000
		799730 REIMB BANK CHARGES	44,028	47,779	46,300	46,300

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County Budget Act **Detail of Additional Financing Sources by Fund and Account**
 January 2010 Edition, revision #1 **Governmental Funds**
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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	799731	MISC CREDIT CARD BANK ADJSTMNT	2,357	11,710	12,000	12,000
	799850	REIMB MISC COSTS	325	730	-	-
	799900	CASH OVER/SHORT	389	595	(640)	(640)
Total Miscellaneous Revenues			\$ 11,257,665	\$ 11,799,992	\$ 2,730,504	\$ 2,730,504
Other Financing Sources Tran In						
	800100	TRANS IN GENERAL FUND	\$ 7,619,597	\$ 6,523,073	\$ 6,192,395	\$ 6,192,395
	800161	TRANS IN ACCUM CAPITAL OUTLAY	185,984	1,500,000	-	-
	800199	TRANS IN CENTRAL SVS A87	79,273	69,047	-	-
	800256	TRANS IN VICTIM WITNESS	-	-	-	-
	800260	TRANS IN JAIL	63,129	126,551	-	-
	800263	TRANS IN PROBATION	6,192	541,641	-	-
	800282	TRANS IN BUILDING	50,000	-	-	-
	800301	TRANS IN ROADS	212,082	87,683	-	-
	800404	TRANS IN M HLTH SERVICES ACT	52,373	716,968	-	-
	800410	TRANS IN MENTAL HEALTH	185,984	-	-	-
	800411	TRANS IN PUBLIC HEALTH	559,721	-	-	-
	800501	TRANS IN SOCIAL SERVICES	1,238,542	2,660,941	400,000	400,000
	800530	TRANS IN OPPORTUNITY CENTER	6,971	106,745	-	-
	800610	TRANS IN LIBRARY	-	69,642	-	-
	800710	TRANS IN VETERANS HALL	-	-	-	-
	800804	TRANS IN JUSTICE CTR BOND	-	7	-	-
	800806	TRANS IN ENERGY RETROFIT	-	-	-	-
	800955	TRANS IN FACILITIES MGMT	-	43,728	-	-
Total Other Financing Sources Tran In			\$ 10,259,848	\$ 12,446,025	\$ 6,592,395	\$ 6,592,395
Other Financing Sources Sale C/A						
	896100	GAIN ON SALE OF CAPITAL ASSETS	\$ 24,932	\$ 19,508	\$ 500	\$ 500
	896101	SALE OF SURPLUS PROPERTY	345	466	-	-
Total Other Financing Sources Sale F/A			\$ 25,277	\$ 19,973	\$ 500	\$ 500
Total General Fund Financing Sources			\$ 203,012,965	\$ 210,082,281	\$ 202,877,533	\$ 202,877,533

Special Revenue Funds

Taxes						
	102000	CURRENT UNSECURED TAXES	\$ 81,346	\$ 73,959	\$ 80,295	\$ 80,295
	104000	PRIOR YEAR UNSECURED TAXES	1,760	436	-	-
	106500	LOCAL TRANSPORTATION FUNDS	2,366,313	2,100,144	2,422,990	2,422,990
	106510	RTPA FUNDS	-	-	-	-
	106512	MPO FUNDS	8,579	-	-	-
Total Taxes			\$ 2,457,997	\$ 2,174,538	\$ 2,503,285	\$ 2,503,285
Licenses, Permits & Franchises						
	211010	LICENSE TO SELL FIREARMS	\$ 421	\$ 350	\$ 150	\$ 150
	211030	SECONDHAND DEALERS LICENSE	-	-	-	-
	213000	TRANSPORTATION PERMITS	37,584	36,065	10,000	10,000
	216200	GUN PERMITS	61,440	88,380	80,000	80,000
	216210	GUN PERMIT RENEWALS	31,000	40,862	35,000	35,000
	216400	EXPLOSIVE PERMITS	300	500	200	200
	216600	BURIAL PERMITS	11,469	12,443	11,000	11,000
Total Licenses, Permits & Franchises			\$ 142,215	\$ 178,599	\$ 136,350	\$ 136,350
Fines, Forfeitures & Penalties						
	317500	VEHICLE CODE FINES	\$ 23,413	\$ 22,026	\$ 20,000	\$ 20,000
	317530	VCF CHILD PASSENGER RESTRAINT	2,358	2,206	2,000	2,000
	317532	VCF UNATTENDED CHILDREN	-	-	-	-
	318500	COURT FINES	7,600	7,125	600	600
	318501	CF MISDEMEANOR DIVERSION PROG	4,350	1,700	300	300
	318510	CF CRIME PREVENTION PROGRAM	147	151	120	120

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County of Shasta
Detail of Additional Financing Sources by Fund and Account
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Schedule 6

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		318511 CF CRIMINALISTIC LAB	1,458	-	3,392	3,392
		318512 CF DNA ID PENALTIES	81,529	82,248	67,000	67,000
		318540 SUBSTANCE ABUSE ASMT FINE	2	3	-	-
		319100 FORFEITURES & PENALTIES	-	-	-	-
		319104 CIVIL PENALTIES	25,000	2,007,810	-	-
		319110 CRTHSE/CRIM JUST CONSTRUCTION	238,129	204,432	800,000	800,000
		319180 ASSET SEIZURE AND FORFEITURE	2,617	6,169	11,036	11,036
		319181 ASSET SEIZURE/STATE	202,230	221,019	45,471	45,471
		319183 ASSET SEIZURE/FEDERAL	321,164	73,512	3,760	3,760
		323000 TAX DELINQUENT PENALTIES	(21)	-	-	-
		Total Fines, Forfeitures & Penalties	\$ 909,976	\$ 2,628,401	\$ 953,679	\$ 953,679
		Revenue from Money & Property				
		420000 INTEREST	\$ 152,452	\$ 241,076	\$ 75,525	\$ 75,525
		420001 CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
		420110 INTEREST ON PAYMENTS	42,387	30,682	11,000	11,000
		421200 RENTS/LEASES OF BUILDINGS	28,631	27,051	26,291	26,291
		Total Revenue from Money & Property	\$ 223,470	\$ 298,808	\$ 112,816	\$ 112,816
		Intergovernmental Revenues				
		525000 STATE HIGHWAY USERS TAX	\$ 8,200,012	\$ 8,033,324	\$ 5,975,618	\$ 5,975,618
		530900 ST CHILD WELFARE SERVICES	-	-	-	-
		530901 STATE MEDI CAL SERVICES	80,194	47,313	75,000	75,000
		530999 STATE SB 933 PLACEMENT REIMB	-	-	-	-
		531500 STATE REALIGNMENT SOCIAL SVS	465,977	555,746	796,053	796,053
		531710 STATE PUBLIC AUTHORITY	175,697	181,104	216,646	216,646
		531951 STATE CHILD SUPPORT ADMIN	2,242,016	2,332,934	2,511,688	2,511,688
		531952 STATE CHILD SUPPORT EDP	113,889	106,988	111,849	111,849
		532000 STATE AID WIC NUTRITION	1,776,431	1,626,303	1,700,000	1,700,000
		533003 ST BT PREPAREDNESS PAN FLU	66,039	66,011	66,039	66,039
		533010 STATE AID CHRONIC DISEASE	807,256	809,794	964,022	964,022
		533100 STATE MEDICAL MEDI CAL ADMIN	-	-	-	-
		533125 STATE CHLAMYDIA PREVENTION PRJ	12,941	12,941	16,493	16,493
		533200 STATE HEALTH DEPT ADMIN	-	-	-	-
		533210 STATE IMMUNIZATION GRANT	63,352	62,421	63,352	63,352
		533220 ST AUTOMATED VITAL STAT SYS PGM	-	-	-	-
		533229 STATE OFFICE OF TRAFFIC SAFETY	134,175	110,762	146,043	146,043
		533233 STATE ACTIVE AGING GRANT	-	-	-	-
		533240 STATE CHILD LEAD PREV GRANT	47,659	57,352	52,547	52,547
		533300 STATE AID CHILD HEALTH	36,512	38,224	27,876	27,876
		533301 STATE CHDP NO COUNTY MATCH	324,740	268,582	339,078	339,078
		533302 STATE CHDP FOSTER CARE	290,791	267,176	285,378	285,378
		533310 STATE MCH ALLOCATION	924,588	989,509	1,239,843	1,239,843
		533350 STATE AIDS BLOCK ALLOCATION	14,435	14,354	14,435	14,435
		533510 STATE SB99 PROGRAM TEP	136,806	132,416	150,000	150,000
		533523 STATE FOOD PROGRAM	-	-	-	-
		534000 STATE CALIF CHILDREN SERVICES	1,227,693	1,466,211	1,575,871	1,575,871
		536401 STATE MH EPSDT ALLOCATION	-	-	-	-
		536402 STATE PROP 63 MH SVS ACT	5,999,243	8,397,563	6,788,979	6,788,979
		537001 STATE TUBERCULOSIS HOUSES	13,010	12,160	-	-
		538301 ST AUTOMATE VITAL STAT SYS PGM	-	-	-	-
		538500 STATE REALIGNMENT PUBLIC HLTH	6,770,513	6,922,096	6,078,519	6,078,519
		538602 STATE PHEH ASTHMA PROGRAMS	12,035	320	-	-
		541621 STATE AID SAFETY	-	-	-	-
		542400 STATE POST REIMBURSEMENT	77,410	28,180	76,374	76,374
		542451 STATE REIMB BOOKING FEES	272,214	257,005	250,000	250,000
		542601 ST CSA JUV PROB CAMP JPCF	628,144	716,352	624,976	624,976
		542602 ST JUVENILE JUSTICE GRANT	436,558	455,630	506,981	506,981

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1	2	3	4	5	6	7
		542603 ST REALIGNMENT 2011 AB109	7,526,067	6,463,153	8,215,970	8,215,970
		542604 ST CCP INCENTIVE ACT SB678	1,178,260	861,384	846,423	846,423
		542605 ST LOCAL LAW ENFORCMNT SVC AC	-	-	-	-
		542800 STATE CORRECTIONS TRAINING GRT	111,100	94,320	104,080	104,080
		542801 ST BD OF CORRECTIONS PLAN GRT	-	169,935	369,915	369,915
		547500 STATE MANDATED COST REIMB	-	895	-	-
		549035 ST OFF HIGHWAY MOTOR VEHICLE	32,348	31,006	30,000	30,000
		549076 STATE OFFICE TRAFFIC SAFETY GT	-	-	-	-
		549104 STATE FUNDED UC REGENTS GRANT	-	-	-	-
		549121 ST CA RESOURCE AGCY EEM GRANT	314,247	-	-	-
		549169 ST HOUSING & COMMUNITY DEV	410,604	212,628	80,819	80,819
		549250 STATE GRANT OES	-	-	-	-
		549251 STATE GRANT CAL EMERG MGMT AGCY	928,092	875,194	874,461	874,461
		549360 STATE INDIAN GAMING	50,776	50,672	-	-
		549400 STATE BOATING SAFETY	612,995	587,663	664,990	664,990
		549480 STATE REIMB RECORD ENTRY	802	-	-	-
		549531 ST BIKE LANE CNSTR CPTL CNTRB	470,349	-	325,260	325,260
		549558 STATE OCJP CAL MMET GRANT	-	-	-	-
		549560 STATE OCJP ANTI DRUG ABUSE	72,853	63,738	274,429	274,429
		549564 STATE RURAL CO LAW ENFORCEMENT	529,500	500,000	500,000	500,000
		549566 STATE COPS GRANT	240,332	258,601	219,264	219,264
		549570 ST CHILD ABUSE VERTICAL PROSEC	-	-	-	-
		549571 STATE MATCHING FUNDS	672,168	672,168	672,168	672,168
		549575 STATE AUTO THEFT/DUI CRIME	187,268	185,328	180,000	180,000
		549576 STATE WORKERS COMP FRAUD GRANT	181,339	144,342	144,342	144,342
		549577 STATE AUTO INSUR FRAUD GRANT	58,248	53,689	53,689	53,689
		549592 STATE CRIME PREVENTION ACT	549,073	644,422	501,173	501,173
		549601 STATE PROP 172 PUBL C SFTY FND	14,198,399	15,131,132	14,000,000	14,000,000
		549610 STATE ABANDONED VEHICLE	-	-	-	-
		549611 ST DMV REMOTE ACCESS NETWORK	30	-	-	-
		549621 STATE REV FOR SYSTEM UPGRADES	-	-	-	-
		549961 STATE SB1435 EXCHANGE FUNDS	481,831	190,133	288,962	288,962
		550310 FEDERAL PUBLIC AUTHORITY	173,145	174,930	214,062	214,062
		550930 FEDERAL CWS IV E ADMIN	301,146	73,137	218,003	218,003
		550999 FED SB 933 PLACEMENT REIMB	39,071	60,043	46,000	46,000
		551401 FEDERAL CHILD SUPPORT ADMIN	4,352,149	4,528,637	4,875,629	4,875,629
		551402 FED CHILD SUPPORT MATCH	-	-	225,432	225,432
		551403 FEDERAL CHILD SUPPORT EDP	221,076	207,683	217,120	217,120
		552000 FEDERAL HEALTH ADMINISTRATION	-	-	-	-
		552002 FED MAA MEDICAL ADMIN ACTIVITY	151,343	-	79,069	79,069
		552003 FED BIO TERRORISM PREPAREDNESS	475,018	532,663	539,495	539,495
		552006 FED BIO TERRORISM HPP BASE	184,941	186,774	161,853	161,853
		552007 FED BIO TERRORISM HPP HINI	-	-	0	0
		552100 FEDERAL MEDI-CAL	173,281	1,444,763	1,586,529	1,586,529
		552102 FED MEDICAL ASSISTANCE PROG	4,711	44,469	-	-
		552104 FEDERAL IGT PHCP REVENUE	-	-	496,228	496,228
		552130 FEDERAL ANTI DRUG ABUSE FUNDS	-	-	-	-
		552153 FED COMMUNITY TRANSFRMATN GR	272,391	77,909	-	-
		552900 FEDERAL JUV HALL FOOD PROGRAM	44,296	45,219	42,000	42,000
		553100 FEDERAL BRIDGE REPLACEMENT	3,557,781	1,104,341	915,034	915,034
		553101 FED HI RISK RURAL ROADS PROG	947,838	1,819,780	1,669,500	1,669,500
		553610 FEDERAL AID SAFETY CPTL CNTRB	1,008,830	-	-	-
		554100 FEDERAL DISASTER ASSISTANCE	65,314	110,634	-	-
		554101 FED EMERGENCY MGMT ASST (FEMA)	232,813	193,159	190,693	190,693
		555000 FEDERAL FOREST RESERVE	824,041	768,565	300,000	300,000
		560512 FED USDA GRANTS	-	-	-	-
		560600 FEDERAL EMERGENCY MGMT AGENCY	257,729	162,774	165,000	165,000
		560810 FED OCJP INTERAGENCY INFO SHAR	-	-	-	-

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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		560870 FEDERAL TRANSIT ACT SEC 5311	-	-	-	-
		560881 FEDERAL TRANSPORTATION AID	-	-	-	-
		560900 FED MARIJUANA SUPPRESSION GRT	346,651	154,582	21,000	21,000
		560901 FEDERAL EXCISE TAX	-	-	-	-
		560903 FEDERAL BUREAU OF RECLAMATION	54,330	66,416	58,000	58,000
		560951 FEDERAL DOJ BLOCK GRANT	44,714	188	44,044	44,044
		560953 FEDERAL DOJ GRANT	219,276	235,506	260,582	260,582
		561161 FEDERAL COUNTY DOWN PAYMENT	-	-	-	-
		561163 FED HOME TENANT RENTAL ASSIST	-	-	400,000	400,000
		561164 FEDERAL HOME ADMINISTRATION	-	-	-	-
		562200 FEDERAL CDBG ADMIN	-	-	25,000	25,000
		562201 FEDERAL CDBG REVENUES	92,970	-	-	-
		563178 REDDING REDEVELOPMENT AGENCY	-	-	1,411,268	1,411,268
		563705 CONTRIB CHLD FAM 1ST	10,161	26,339	24,000	24,000
		563711 CONTRIB FRM SHASTA CO GEN FUND	68,882	68,882	68,882	68,882
		563775 CONTRIBUTIONS LOCAL SCHOOLS	90,799	92,073	98,978	98,978
		563901 FED REGNL TRANS PLNG AGNCY REV	117,706	112,910	166,700	166,700
		Total Intergovernmental Revenues	\$ 74,489,411	\$ 73,451,548	\$ 73,519,706	\$ 73,519,706
		Charges for Services				
		671250 RIGHT OF WAY ABANDONMENT FEE	\$ 2,000	\$ -	\$ -	\$ -
		671255 ENCROACHMENT PERMIT FEES	9,212	10,708	10,000	10,000
		671260 SUBDIVISION IMPROVE PLAN CHECK	6,035	3,202	5,000	5,000
		671270 ROAD ACCEPTANCE PETITIONS	-	-	-	-
		671600 PROBATION COSTS	160,042	158,435	132,000	132,000
		671670 CONDITIONAL SENTENCE RPT FEE	972	3,429	3,200	3,200
		674251 CIVIL PROC SVS SHRF SUBPOENAS	82	163	-	-
		675110 NOTARY FEES	-	30	-	-
		675450 DIVERSION PROGRAM FEE	19,961	19,105	20,000	20,000
		675801 BOOKING FEES RECOVERY	67,488	73,309	60,000	60,000
		676550 BURIAL SPACE CHARGE	1,650	1,325	750	750
		678110 FINGERPRINT PUBLIC ASSIST	47,740	42,448	41,400	41,400
		678112 FINGERPRINT LIVESCAN REPLC FEE	4,680	10,461	11,500	11,500
		678150 CHRISTMAS TREE TAGS	115	132	100	100
		678200 SHERIFF CRIME REPORTS	4,497	3,291	4,400	4,400
		678210 LOCAL CRIMINAL HISTORY	1,130	1,085	750	750
		678221 REG SEX NARCOTIC ARSON OFFNDRS	304	600	-	-
		678222 REPORT VEHICLE REPOSSESSION	630	795	500	500
		678250 COMMISSARY ADMIN FEE	36,736	36,123	34,000	34,000
		678300 EXTRADITION	11,943	30,367	10,000	10,000
		678400 USE CO CARS STATE TRIPS	4,814	4,246	3,996	3,996
		678600 USFS LAW ENFORCEMENT	17,547	13,314	14,500	14,500
		678620 LASSEN NATIONAL FOREST PATROL	10,614	6,863	9,000	9,000
		678640 SHASTA TRINITY MJ CONTRACT	47,301	47,085	45,000	45,000
		678710 DARE PROGRAM REIMBURSEMENT	9,000	-	-	-
		678720 FED MARIJUANA ERADICATION	181,618	183,658	140,000	140,000
		678740 SHASTA LAKE CITY PATROL	2,329,835	2,377,399	2,511,901	2,511,901
		679400 VITAL STATISTICS	110,588	127,421	100,000	100,000
		679501 CERTFD COPIES VITAL HLTH STATS	20,048	22,689	20,000	20,000
		680030 ROAD SVS ANDERSON SOLID WASTE	30,656	23,306	30,000	30,000
		680042 RELEASE LIEN/RE LETTER	85	-	-	-
		680043 TENTATIVE MAP PROCESSING	2,080	3,280	2,000	2,000
		680046 DUST MITIGATION FEES	7,200	4,000	5,500	5,500
		680702 ZOB S CENTRAL URBAN REGION #1	3,200	4,800	-	-
		680703 ZOB S CENTRAL URBAN REGION #2	12,000	34,325	-	-
		680704 ZOB S CENTRAL URBAN REGION #3	28,979	8,800	-	-
		680705 ZOB S CENTRAL URBAN REGION E	8,514	22,325	-	-
		680706 ZOB S CENTRAL URBAN REGION W	-	800	-	-

State Controller Schedules County of Shasta Schedule 6
 County Budget Act Detail of Additional Financing Sources by Fund and Account
 January 2010 Edition, revision #1 Governmental Funds
Fiscal Year 2015-16

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15	2015-16 Recommended	2015-16
				Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		Adopted by the Board of Supervisors
1	2	3	4	5	6	7
680710	ZOB REGION 3A SOUTH COTTONWOOD	28,893	29,414	-	-	
681040	LAND USE FEES	-	4,690	-	-	
681100	IMMUNIZATION FEES	165,197	153,891	150,000	150,000	
681250	REGIONAL LAB CONTRACT	32,001	32,004	10,666	10,666	
681260	TEHAMA CO LAB CONTRACT	345	1,207	1,000	1,000	
681270	SISKIYOU CO LAB CONTRACT	5,580	4,589	5,000	5,000	
681300	COMPREHENSIVE PERINATAL	385	3,508	4,500	4,500	
681400	LAB TESTS BACTERIOLOGY	51,325	36,174	55,000	55,000	
681402	PARASITOLOGY LAB FEES	48	24	-	-	
681502	BREAST PUMP RENTALS	3,120	1,390	3,200	3,200	
681512	LAB TESTING TUBERCULOSIS RMC	7,140	6,790	-	-	
681513	DRUG TESTING LAB FEES	183,048	222,186	157,000	157,000	
681520	RABIES TEST FEES	1,077	358	1,000	1,000	
681901	VENEREAL DISEASE FEE	68	-	-	-	
681902	VENEREAL DISEASE LAB FEE	-	-	-	-	
681904	LAB FEES WATER SAMPLES	8,300	11,155	9,000	9,000	
681905	HIV TESTING LAB	-	-	-	-	
681906	HTLV III TESTING	-	-	-	-	
681907	GENERAL REVENUE CLINIC	1,924	1,205	1,500	1,500	
681908	TUBERCULOUS CLINIC	3,625	108	200	200	
681909	TARGETED CASE MGMT ENCOUNTERS	34,018	114,742	140,000	140,000	
681912	SCHOOLS HLTH FITNESS/NUTRITION	140,020	114,159	-	-	
681914	LAB FEES EH WATER SAMPLES	625	400	300	300	
683001	CSS ENROLLMENT FEE	60	60	200	200	
684700	COLLECTIONS FEES	20,000	20,000	-	-	
686100	JUVENILE DETENTION CHARGE	56,331	55,535	49,000	49,000	
686880	STATE PAROLE HOLDS	-	-	-	-	
686910	FEDERAL PRISONERS	4,069	7,230	5,000	5,000	
686950	HOUSING OF INMATES	429	2,076	-	-	
686951	INMATE MEDICAL COPAY	3,489	4,659	4,000	4,000	
686970	WORK RELEASE	2,536	406	500	500	
686971	HOME ELECTRONIC CONSTRAINT PGM	70	150	-	-	
688013	CHGS FOR SVS EDUC TRAINING	-	-	-	-	
692000	CHGS FOR PROFESSIONAL SVS	-	-	-	-	
692002	REIMBURSE COUNTY BURIALS	1,740	-	-	-	
692003	MORGUE FEES OTHER COUNTIES	2,000	-	-	-	
692010	X RAY FEES	1,294	-	-	-	
692014	EPIDEMIOLOGY SERVICES	46,490	46,490	50,000	50,000	
692030	SOCIAL SECURITY REPORTING FEE	33,000	37,000	35,000	35,000	
692060	SVAP ADMINISTRATION CHARGES	-	-	-	-	
692100	PHOTOCOPIES	23,927	31,935	24,995	24,995	
692105	PHOTO LAB FEES	38	482	-	-	
692150	ADMIN FEES	19,505	13,091	9,863	9,863	
692151	DIVERSION FEES	7,216	5,057	3,348	3,348	
692153	ADMIN FEES COURTS	126	425	300	300	
692154	DIVERSION FEES COURTS	6	4	4	4	
692155	RESTITUTION ABDUCTION COSTS	-	(3)	-	-	
692200	REIMBURSE TRAVEL	806	2,759	-	-	
692320	REIMB PROBATION OFFICER SCHOOL	92,724	76,472	75,770	75,770	
692330	ADULT WORK PROGRAM FEES	29,950	36,933	34,000	34,000	
692340	RECORD SEAL/MODIFICATION	750	570	-	-	
692350	ELECTRONIC MONITORING FEE	457	872	800	800	
692352	JUVENILE WORK PROGRAM FEES	1,620	1,170	1,200	1,200	
692353	ELECTRONIC MONITOR STRAP FEE	11	9	-	-	
692355	SUPERVISED OWN RECOG FEE	12	-	-	-	
692361	TESTING REIMBURSEMENT	25,302	13,439	35,000	35,000	
692362	REIMBURSE DRUG TESTS AOP	6,837	4,262	-	-	
692420	REIMBURSE SALARY	2,913	2,469	800	800	

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 County Budget Act Detail of Additional Financing Sources by Fund and Account
 January 2010 Edition, revision #1 Governmental Funds
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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual Estimated <input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		692500 REIMB FROM CONTRACTOR	-	1	-	-
		692690 FORENSIC PATHOLOGY SERVICES	2,200	-	-	-
		692700 REIMB MISC SERVICES	1,107,590	920,456	604,000	604,000
		692702 REIMB SUPPLIES & MAINT	3,075	400	500	500
		692703 REIMB VEHICLE COSTS	68,242	74,579	70,000	70,000
		692705 REIMB CONSULTING SVS	-	4,420	-	-
		692800 CHILDREN & FAM FIRST CONTRACT	120,177	68,166	51,100	51,100
		692950 REPLACEMENT FUND CHARGES	756	462	-	-
		693000 CHGS FOR SVS REGULAR EMPLOYEES	14,673	14,610	14,500	14,500
		693001 CHARGES FOR SERVICES	73,656	72,232	121,669	121,669
		693002 CHGS FOR SVS CITY OF ANDERSON	14,895	15,054	-	-
		693004 CHGS FOR SVS CITY OF REDDING	5,856	15,710	3,000	3,000
		693009 CHGS FOR SVS DA	247	-	-	-
		693030 CONTRACT SERVICES REVENUE	19,831	19,694	22,500	22,500
		696036 CHARGES FOR SVS ADMIN FEES	-	(33)	-	-
		Total Charges for Services	\$ 5,680,936	\$ 5,586,615	\$ 4,970,912	\$ 4,970,912
		Miscellaneous Revenues				
		792300 SEMINAR REIMB	\$ -	\$ -	\$ -	\$ -
		792301 CNTRB FROM NCPC SOFTWARE LICNS	-	-	-	-
		792500 DONATIONS/CONTRIBUTIONS	14,584	4,020	4,100	4,100
		792512 CONTR FR CAREMARK RV SHARE AGRMT	7,430	5,372	-	-
		792516 CONTRIB WAL MART GRANT	-	-	-	-
		792522 CONTRIBUTION FROM TRUST FUND	96,006	65,890	318,672	318,672
		792559 PUBLIC HEALTH INSTITUTE GRANT	-	15,000	34,000	34,000
		792561 CONTRIB FROM INMATE FUNDS 835	-	-	-	-
		792566 CONTRIB CALIFORNIA ENDOWMENT	-	30,000	-	-
		792579 CONTRIB FROM COMMUNITY GRANTS	95,000	80,000	80,000	80,000
		792583 CONTRIB GRANT NON PROFIT	129,151	-	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	19,556	314	48	48
		795100 PRIOR YEAR VOIDED WRTS/CHECKS	-	-	-	-
		795561 HOME PROGRAM REPAYMENT	-	-	-	-
		797400 SALE OF PLANS	-	-	-	-
		797600 MISCELLANEOUS SALES	2,313	3,118	300	300
		797710 JUVENILE PROGRAMMING SALES	19,889	16,279	21,000	21,000
		798670 LEGAL ADVERTISING	10	-	-	-
		799215 UNCLAIMED MONEY	100	-	-	-
		799300 MISCELLANEOUS REVENUE	8,344	12,550	2,285	2,285
		799311 LITIGATION SETTLEMENT	-	-	-	-
		799390 PRIOR PERIOD EXP ADJUSTMENT	125,842	5,677,379	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	275,227	500,454	-	-
		799400 JURY & WITNESS FEES	592	1,440	-	-
		799600 INSURANCE LOSS & REFUNDS	500	1,200	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	499	324	-	-
		799750 PARENT PROPERTY DAMAGE REIMB	120	-	-	-
		799850 REIMB MISC COSTS	-	-	-	-
		799851 REIMB DAMAGES COUNTY PROPERTY	34,257	37,679	-	-
		799900 CASH OVER/SHORT	125	5	48	48
		Total Miscellaneous Revenues	\$ 829,545	\$ 6,451,024	\$ 460,453	\$ 460,453
		Other Financing Sources Tran In				
		800100 TRANS IN GENERAL FUND	\$ 23,496,440	\$ 23,763,329	\$ 24,776,380	\$ 24,776,380
		800101 TRANS IN GEN FUND CMSP	-	-	-	-
		800161 TRANS IN ACCUM CAPITAL OUTLAY	-	541,603	1,689,605	1,689,605
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	45,000	-	-
		800176 TRAN IN TITLE III PROJ (GRT)	41,756	46,802	-	-
		800199 TRANS IN CENTRAL SVS A87	132,711	66,355	-	-
		800235 TRANS IN SHERIFF	54,364	71,281	151,044	151,044

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 County Budget Act
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County of Shasta
 Detail of Additional Financing Sources by Fund and Account
 Governmental Funds
 Fiscal Year 2015-16

Schedule 6

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual Estimated <input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		800260 TRANS IN JAIL	-	-	-	-
		800263 TRANS IN PROBATION	4,553	-	-	-
		800282 TRANS IN BUILDING	-	56,691	200,000	200,000
		800287 TRANS IN CORONER	128,127	179,158	-	-
		800288 TRANS IN DISPATCH	143,000	-	-	-
		800411 TRANS IN PUBLIC HEALTH	139,725	59,532	58,296	58,296
		800881 TRANS IN GEN FUND MATCH	-	-	-	-
		800940 TRAN IN FLEET MGMT	-	-	-	-
		800950 TRANS IN RISK MGMT	-	-	51,981	51,981
		806207 TRANS IN SOLID WASTE DISPOSAL	100,000	-	-	-
		806371 TRANS IN SHASTA CO WATER AGENCY	-	-	-	-
		Total Other Financing Sources Tran In	\$ 24,240,676	\$ 24,829,752	\$ 26,927,306	\$ 26,927,306
		Other Financing Sources Sale F/A				
		896100 SALE OF CAPITAL ASSETS	\$ 42,661	\$ 54,055	\$ -	\$ -
		896101 SALE OF SURPLUS PROPERTY	32,317	57,920	44,000	44,000
		Total Other Financing Sources Sale F/A	\$ 74,978	\$ 111,976	\$ 44,000	\$ 44,000
Total Special Revenue Funds Financing Sources			\$ 109,049,203	\$ 115,711,261	\$ 109,628,507	\$ 109,628,507
Capital Project Funds						
		Fines, Forfeitures & Penalties				
		319110 CRTHSE/CRIM JUST CONSTRUCTION	\$ -	\$ -	\$ -	\$ -
		Total Revenue from Fines, Forfeitures & Penalties	\$ -	\$ -	\$ -	\$ -
		Revenue from Money & Property				
		420000 INTEREST	\$ 10,227	\$ 32,993	\$ 11,000	\$ 11,000
		420001 CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
		Total Revenue from Money & Property	\$ 10,227	\$ 32,993	\$ 11,000	\$ 11,000
		Intergovernmental Revenues				
		541000 STATE FACILITY GRANT	\$ 2,967,346	\$ -	\$ 72,000	\$ 72,000
		563706 CONTRIB CITY RDG CAP ASSET	-	-	-	-
		Total Intergovernmental Revenues	\$ 2,967,346	\$ -	\$ 72,000	\$ 72,000
		Other Financing Sources Tran In				
		800100 TRANS IN GENERAL FUND	\$ 7,505,089	\$ -	\$ 10,000,000	\$ 10,000,000
		800157 TRANS IN IMPACT FEES	-	-	-	-
		800161 TRANS IN ACCUM CAPITAL OUTLAY	2,500,000	-	-	-
		800169 TRANS IN MAJOR BLDG CAP PROJ	-	-	70,000	70,000
		Total Other Financing Sources Tran In	\$ 10,005,089	\$ -	\$ 10,070,000	\$ 10,070,000
Total Capital Project Funds Financing Sources			\$ 12,982,662	\$ 32,993	\$ 10,153,000	\$ 10,153,000
Debt Service Funds						
		Fines, Forfeitures & Penalties				
		319110 CRTHSE/CRIM JUST CONSTRUCTION	\$ 4,000	\$ -	\$ -	\$ -
		Total Revenue from Fines, Forfeitures & Penalties	\$ 4,000	\$ -	\$ -	\$ -
		Revenue from Money & Property				
		420000 INTEREST	\$ 609	\$ 261	\$ -	\$ -
		420001 CHNG IN FAIR VALUE INVESTMENTS	-	-	-	-
		Total Revenue from Money & Property	\$ 609	\$ 261	\$ -	\$ -
		Other Financing Sources Tran In				
		800174 TRANS IN TOBACCO SETTLEMENT	\$ 2,378,450	\$ 2,298,282	\$ 2,376,550	\$ 2,376,550

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2015-16	

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	800201	TRANS IN TRIAL COURTS	617,810	546,755	533,315	533,315
	800260	TRANS IN JAIL	563,342	78,271	-	-
	806050	TRANS IN SHAS CO UTILITIES ISF	-	-	-	-
	806205	TRANS IN SHAS CO UTILITIES ISF	333,054	192,419	51,784	51,784
Total Other Financing Sources Tran In			\$ 3,892,656	\$ 3,115,727	\$ 2,961,649	\$ 2,961,649
Other Financing Sources L/T Debt Proceeds						
	850000	LONG TERM DEBT PROCEEDS	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources L/T Debt Proceeds			\$ -	\$ -	\$ -	\$ -
Total Debt Service Funds Financing Sources			\$ 3,897,265	\$ 3,115,988	\$ 2,961,649	\$ 2,961,649
TOTAL ALL FUNDS			\$ 328,942,095	\$ 328,942,523	\$ 325,620,689	\$ 325,620,689

Total All Funds Transferred To	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5
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State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2015-16	Schedule 7
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Description	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Function

GENERAL FUNCTION	\$ 51,162,563	\$ 44,204,954	\$ 56,719,573	\$ 56,719,573
GENERAL - CAPITAL PROJECTS	6,474,671	4,415,247	3,811,130	3,811,130
GENERAL - PROMOTION	683,029	12,888	33,408	33,408
PUBLIC PROTECTION	78,045,165	81,845,596	95,638,675	95,638,675
PUBLIC WAYS & FACILITIES	20,866,925	18,228,067	17,687,677	17,687,677
HEALTH & SANITATION	46,280,763	49,086,844	57,056,717	57,056,717
PUBLIC ASSISTANCE	99,890,798	108,607,539	116,434,990	116,434,990
EDUCATION	1,584,813	1,659,303	1,640,772	1,640,772
RECREATION	160,636	154,629	164,599	164,599
DEBT SERVICE	3,898,977	3,771,353	2,961,649	2,961,649

Total Financing Uses by Function	\$ 309,048,340	\$ 311,986,418	\$ 352,149,190	\$ 352,149,190
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Appropriations for Contingencies

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

Total Appropriations for Contingencies	\$ -	\$ -	\$ 5,580,000	\$ 5,580,000
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Subtotal Financing Uses	\$ 309,048,340	\$ 311,986,418	\$ 357,729,190	\$ 357,729,190
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Provisions for Obligated Fund Balances

GENERAL	\$ -	\$ -	\$ 17,247,411	\$ 31,635,968
PUBLIC ASSISTANCE	-	-	20,000	10,910,955
PUBLIC PROTECTION	-	-	1,548,323	3,868,857
PUBLIC WAYS & FACILITIES	-	-	-	-
HEALTH & SANITATION	-	-	300	5,377,004
CAPITAL PROJECTS	-	-	-	8,387,395
EDUCATION	-	-	8,387,395	-
DEBT SERVICE	-	-	-	-

Total Obligated Fund Balances	\$ -	\$ -	\$ 27,203,429	\$ 60,180,179
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Total Financing Uses	\$ 309,048,340	\$ 311,986,418	\$ 384,932,619	\$ 417,909,369
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Summarization by Fund

0040 ACCUM CAPITAL OUTLAY	\$ 2,685,984	\$ 2,041,603	\$ 10,077,000	\$ 10,107,000
0045 CAPITAL PROJ ANIMAL SHELTER	-	-	-	-
0046 CAPITAL PROJ JUV HALL ADM	3,120,835	45,000	134,999	134,999
0047 CAPITAL PROJ ADULT REHAB CENTER	75,371	587,139	1,900,818	1,900,818
0057 IMPACT MITIGATION FEE	5,470	4,841	376,000	376,000
0060 GENERAL	66,412,240	60,862,042	93,874,900	114,141,584
0061 GENERAL - CMSP	-	-	-	-
0062 GENERAL - CAPITAL PROJECTS	592,480	1,741,505	85,708	85,708
0064 GENERAL - RESOURCE MGMT	3,778,223	4,570,325	8,533,501	10,827,076
0065 GENERAL - FED FOREST TITLE III	43,998	70,837	6,654,480	178,105
0070 CNTY CRTHSE BOND FUND	530,641	534,644	533,315	533,315
0071 JUSTICE CNTR BOND FUND	654,597	662,077	-	-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2015-16	Schedule 7
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Description	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
0072 ADMIN CNTR BOND FUND	2,380,685	2,382,214	2,376,550	2,376,550
0073 ENERGY RETROFIT FUND	333,054	192,419	51,784	51,784
0080 MENTAL HEALTH	22,921,549	24,303,326	26,317,335	31,694,039
0081 MENTAL HEALTH SERVICES ACT	7,108,191	9,388,266	11,502,644	11,502,644
0100 INTERMOUNTAIN FAIR	683,029	12,888	33,408	83,636
0110 LIBRARY	1,329,351	69,642	-	-
0120 OPPORTUNITY CENTER	4,302,373	4,890,067	4,952,881	5,962,748
0140 SOCIAL SERVICES	93,350,678	101,175,792	106,146,056	116,023,298
0150 WILDLIFE	5,099	623	242	27,201
0170 GENERAL RESERVES	-	-	40,000	40,000
0186 HOUSING HOME IPP ADMIN	4,979	242,314	697,556	697,556
0187 HOUSING CALHOME ADMIN	1,689	2,578	80,819	80,819
0188 ENDANGERED SPECIES	10,705	214	191,185	191,185
0190 ROADS	20,866,125	18,228,067	17,967,677	17,967,677
0191 ROAD - DUST MITIGATION	800	-	20,000	20,000
0192 CHILD SUPPORT SVS	7,000,414	7,388,715	8,062,828	8,062,828
0195 PUBLIC SAFETY	55,632,120	58,463,238	66,790,831	67,338,851
0196 PUBLIC HEALTH	14,711,859	13,638,201	16,992,888	16,962,888
0197 SHASTA HOUSING REHAB	95,912	(3,266)	41,470	41,470
0851 IHSS PUBLIC AUTHORITY	409,886	491,109	-	499,590

Total Financing Uses	\$ 309,048,340	\$ 311,986,418	\$ 384,436,875	\$ 417,909,369
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Total Financing Uses by Function Transferred From	SCH 8, COL 2	SCH 8, COL 3	SCH 8, COL 4	SCH 8, COL 5
Total Financing Uses Transferred To				SCH 2, COL 8
Subtotal Financing Uses Ties To				SCH 2, COL 6
Total Obligated Fund Balances Transferred To				SCH 2, COL 7 SCH 4, COL 6
Summarization Totals Must Equal				TOTAL FIN USES = TOTAL FIN USES

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2015-16	Schedule 8
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Function, Activity and Budget Unit	2013-14 Actual	2014-15 Actual Estimated <input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5

General				
100 NON-PROG REV/TRANS OUT	\$ 40,527,978	\$ 32,467,355	\$ 43,408,650	\$ 43,408,650
101 BOARD OF SUPERVISORS	542,991	580,037	549,181	549,181
102 COUNTY ADMIN OFFICE	(126,826)	(62,134)	243,820	243,820
103 CLERK OF THE BOARD	369,837	381,450	350,547	350,547
110 AUDITOR CONTROLLER	670,473	672,444	833,741	833,741
111 TREASURER TAX COLLECTOR	1,664,983	1,654,257	1,857,355	1,857,355
112 ASSESSOR	3,878,087	4,119,613	4,032,052	4,032,052
113 PURCHASING	(92,626)	(4,931)	126,773	126,773
120 COUNTY COUNSEL	71,427	120,475	175,520	175,520
130 PERSONNEL	(307,645)	(415,522)	402,878	402,878
140 ELECTION ADMIN & REGISTRATION	1,288,984	1,327,452	1,615,392	1,615,392
157 IMPACT FEE ADMIN	5,470	4,841	6,500	6,500
160 GENERAL RESERVES	-	-	-	-
165 ECONOMIC DEVELOPMENT	46,969	46,683	49,500	49,500
172 SURVEYOR	13,360	14,113	23,200	23,200
173 MISCELLANEOUS GENERAL I	847,805	1,927,961	818,328	818,328
174 TOBACCO SETTLEMENT GRANTS	2,534,484	2,452,771	2,576,550	2,576,550
175 CSA ADMINISTRATION	752,406	682,036	812,422	812,422
176 TITLE III PROJECTS	43,998	70,837	70,000	70,000
199 CENTRAL SERVICE COST A-87	(1,569,591)	(1,834,783)	(1,232,836)	(1,232,836)
900 RESERVES FOR CONTINGENCIES	-	-	-	-
Total General	\$ 51,162,563	\$ 44,204,954	\$ 56,719,573	\$ 56,719,573

General - Capital Projects				
161 ACCUMULATED CAPITAL OUTLAY	\$ 2,685,984	\$ 2,041,603	\$ 1,689,605	\$ 1,689,605
166 LAND BUILDINGS & IMPROVEMENTS	592,480	1,741,505	85,708	85,708
16A ANIMAL CONTROL FACILITY	-	-	-	-
16B JUVENILE HALL FACILITY	3,120,835	45,000	134,999	134,999
16C ADULT REHAB CENTER	75,371	587,139	1,900,818	1,900,818
Total General - Capital Projects	\$ 6,474,671	\$ 4,415,247	\$ 3,811,130	\$ 3,811,130

General Promotion				
159 INTERMOUNTAIN FAIR	\$ 683,029	\$ 12,888	\$ 33,408	\$ 33,408
Total General Promotion	\$ 683,029	\$ 12,888	\$ 33,408	\$ 33,408

Public Protection				
201 TRIAL COURTS	\$ 2,536,860	\$ 2,402,067	\$ 3,495,531	\$ 3,495,531
203 CONFL PUBLIC DEFENDER	1,877,676	1,941,954	2,440,913	2,440,913
207 PUBLIC DEFENDER	3,301,729	3,301,800	3,607,579	3,607,579
208 GRAND JURY	107,888	86,934	96,765	96,765
220 PUBLIC SAFETY GEN REVENUES	-	-	-	-
221 COUNTY CLERK	321,262	342,350	370,996	370,996
227 DISTRICT ATTORNEY	6,171,598	6,669,579	7,419,325	7,419,325
228 CHILD SUPPORT SERVICES	7,000,414	7,388,715	8,062,828	8,062,828
235 SHERIFF	17,273,597	17,516,086	19,444,154	19,444,154
236 BOATING SAFETY	714,565	732,421	871,034	871,034
237 SHERIFF CIVIL UNIT	473,716	541,360	548,020	548,020
246 DETENTION ANNEX/WORK FACILITY	584,866	601,375	640,202	640,202
256 VICTIM WITNESS ASSISTANCE	753,268	839,299	942,818	942,818
260 JAIL	13,841,554	13,806,767	15,769,683	15,769,683
261 BURNEY SUBSTATION	1,601,156	1,817,966	2,297,951	2,297,951
262 JUVENILE HALL	4,299,905	4,828,168	5,256,221	5,256,221
263 PROBATION	8,762,309	10,010,522	12,531,590	12,531,590
280 AG COMM & SEALER OF WTS	1,399,589	1,428,074	1,575,895	1,575,895

State Controller Schedules		County of Shasta			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2015-16				
Function, Activity and Budget Unit	2013-14 Actual	2014-15 Actual Estimated <input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors		
1	2	3	4	5		
282 BUILDING INSPECTION	1,158,093	1,595,066	2,583,343	2,583,343		
285 KNIGHTON RD BEETLE MITIGATION	10,705	214	191,185	191,185		
286 PLANNING	1,080,967	1,218,209	2,127,685	2,127,685		
287 CORONER	1,188,311	1,195,097	1,225,435	1,225,435		
288 DISPATCH	1,194,260	1,285,258	1,335,236	1,335,236		
290 RECORDER	1,152,600	1,093,989	1,123,857	1,123,857		
292 PUBLIC GUARDIAN	536,685	532,662	868,890	868,890		
294 WILDLIFE CONTROL	5,099	623	242	242		
297 ANIMAL CONTROL	593,854	571,960	570,840	570,840		
299 PUBLIC ADMINISTRATOR	102,640	97,081	240,457	240,457		
Total Public Protection	\$ 78,045,165	\$ 81,845,596	\$ 95,638,675	\$ 95,638,675		
Public Ways & Facilities						
301 ROADS	\$ 20,866,125	\$ 18,228,067	\$ 17,667,677	\$ 17,667,677		
302 SACTO VLY AIR POLLUTION PAVING	800	-	20,000	20,000		
Total Public Ways & Facilities	\$ 20,866,925	\$ 18,228,067	\$ 17,687,677	\$ 17,687,677		
Health & Sanitation						
402 ENVIRONMENTAL HEALTH	\$ 1,539,163	\$ 1,757,050	\$ 2,274,150	\$ 2,274,150		
404 MENTAL HEALTH SERVICES ADMIN	7,108,191	9,388,266	11,502,644	11,502,644		
410 MENTAL HEALTH	19,725,832	20,435,809	22,701,255	22,701,255		
411 PUBLIC HEALTH	12,407,192	11,503,814	13,767,317	13,767,317		
412 SHASTA COUNTY HEALTH CARE	439,334	145,202	502,151	502,151		
417 CALIFORNIA CHILDRENS SERVICES	1,865,333	1,989,184	2,693,420	2,693,420		
422 ALCOHOL & DRUG PROGRAMS	2,593,347	3,161,933	2,673,253	2,673,253		
425 PERINATAL	602,369	705,584	942,527	942,527		
Total Health & Sanitation	\$ 46,280,763	\$ 49,086,844	\$ 57,056,717	\$ 57,056,717		
Public Assistance						
501 SOCIAL SERVICES ADMINISTRATION	\$ 46,492,674	\$ 55,138,253	\$ 59,472,655	\$ 59,472,655		
502 HEALTH & HUMAN SVS AGENCY ADM	351,780	88,949	35,221	35,221		
530 OPPORTUNITY CENTER	4,302,373	4,890,067	4,952,881	4,952,881		
540 COUNTY INDIGENT CASES	1,431,111	1,758,549	-	-		
541 WELFARE CASH AID PAYMENTS	45,075,112	44,190,041	46,618,180	46,618,180		
542 COUNTY INDIGENT CASES-GEN FND	-	-	2,136,642	2,136,642		
543 HOUSING AUTHORITY	811,195	881,769	977,708	977,708		
570 VETERANS SERVICE OFFICER	428,832	457,043	440,014	440,014		
590 COMMUNITY ACTION AGENCY	485,253	470,134	486,100	486,100		
591 HOUSING CALHOME	1,689	2,578	80,819	80,819		
592 HOUSING HOME IPP	4,979	242,314	697,556	697,556		
596 CDBG ADMIN/REHAB	95,912	(3,266)	41,470	41,470		
H51 IHSS PUBL AUTH ADMIN	409,886	491,109	495,744	495,744		
Total Public Assistance	\$ 99,890,798	\$ 108,607,539	\$ 116,434,990	\$ 116,434,990		
Education						
610 COUNTY LIBRARY	\$ 1,329,351	\$ 69,642	\$ -	\$ -		
611 LIBRARY ADMINISTRATION	27,853	1,346,898	1,377,985	1,377,985		
620 AGRIC EXT SERVICE FARM ADVISOR	179,157	192,908	209,554	209,554		
621 FARM ADVISOR JT LASSEN SHASTA	48,451	49,855	53,233	53,233		
622 COOPERATIVE EXTENSION FORESTRY	-	-	-	-		
Total Education	\$ 1,584,813	\$ 1,659,303	\$ 1,640,772	\$ 1,640,772		
Recreation						
701 RECREATION & PARK DEVELOPMENT	\$ 32,099	\$ 34,553	\$ 51,951	\$ 51,951		
710 VETERANS HALLS	128,537	120,076	112,648	112,648		
Total Recreation	\$ 160,636	\$ 154,629	\$ 164,599	\$ 164,599		

State Controller Schedules		County of Shasta			Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2015-16			
Function, Activity and Budget Unit	2013-14 Actual	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors	
1	2	3	4	5	
Debt Service					
803 1998 CRTHSE BOND	\$ 530,641	\$ 534,644	\$ 533,315	\$ 533,315	
804 2003 JUSTICE CTR BOND	654,597	662,077	-	-	
805 2003 ADM CTR BOND	2,380,685	2,382,214	2,376,550	2,376,550	
806 ENERGY RETROFIT	333,054	192,419	51,784	51,784	
Total Debt Service	\$ 3,898,977	\$ 3,771,353	\$ 2,961,649	\$ 2,961,649	
Grand Total Financing Uses by Function	\$ 309,048,340	\$ 311,986,418	\$ 352,149,190	\$ 352,149,190	
Total Financing Uses by Function Transferred To	SCH7, COL 2	SCH7, COL 3	SCH7, COL 4	SCH7, COL 5	

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GENERAL REVENUE AND TRANSFERS

Fund 0060 General, Budget Unit 100
Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (transfers-out) and required matching funds provided to other operating funds, such as County Fire, Health and Human Services (Mental Health, Public Health and Social Services), Public Safety and Resource Management. Two budgets have been moved to the General Fund and no longer receive a General Fund transfer; the Library's budget moved in FY 2014-15, and the County Indigent budget will move in 2015-16.

SUMMARY OF RECOMMENDATIONS

As recommended this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments were instructed to submit budgets that increased the General Fund contribution by 3 percent. Exceptions were made for those departments with "minimum maintenance of effort" or MOE, or to offset the expense for Board approved programming. Recommended appropriations total \$44.0 million, an increase of \$10.2 million (31 percent) when compared with the adjusted FY 2014-15 budget.

A one-time transfer-out of \$10 million to Accumulated Capital Outlay is recommended to prepare for current and future capital infrastructure needs, such as repurposing existing facilities (Court Street office buildings, existing courthouse, courtrooms in the Justice Center, and old juvenile hall); relocating staff from the Public Safety Building; and major projects and upkeep of existing facilities.

In the past ten years, the General Fund has expended approximately \$1 million to upgrade facilities for handicapped access (ADA). In 2015-16, appropriations include \$100,000 for various other ADA projects as recommended by the ADA committee.

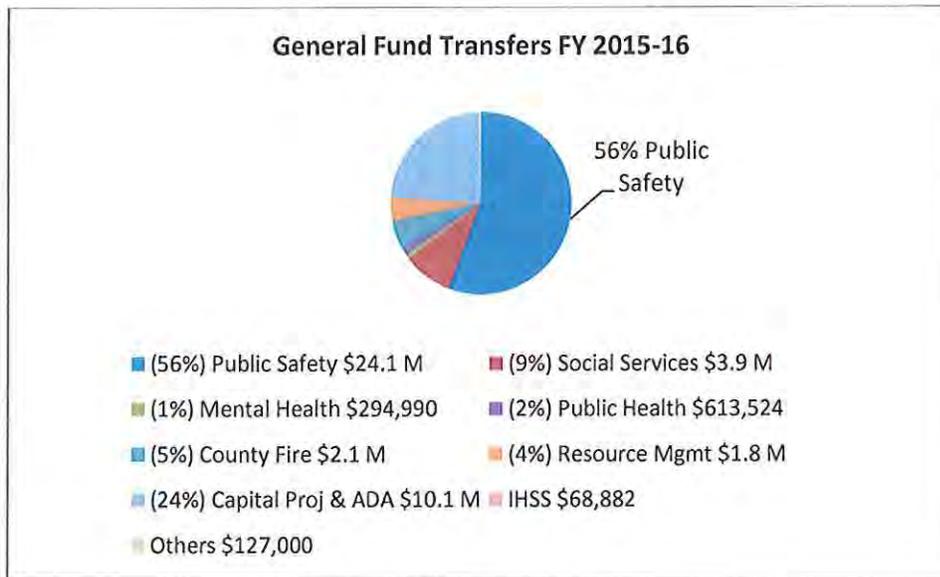
Also recommended is \$127,000 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

TRANSFERS OUT

The County Executive Officer's recommendations include: a redistribution of support within the various budget units of Health and Human Services. The transfer-outs to the Sheriff and Building include costs for marijuana nuisance abatement; \$155,000 for one Deputy Sheriff and extra-help sworn officers as needed, and \$264,009 for Building Inspectors, support staff and service of process. The transfer-out to the District Attorney includes the expenses of the Child Abduction Unit, to be offset by future State-Mandate reimbursement (\$279,582). Planning's transfer-out includes \$398,000 for continuing work on the County's General Plan. A one-time augmentation to Resource Management is recommended, to replace their department-wide permit processing system (\$125,000 each to Building, Environmental Health, and Planning.)

As is illustrated in the following tables, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General Fund dollars (\$24.1 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs (\$3.9 million.) The contribution to Accumulated Capital Outlay is one-time (\$10 million).

GENERAL FUND TRANSFERS-OUT 2015-16		
Public Safety \$24.1 M	\$ 24,162,856	55.66%
Social Services \$3.9 M	\$ 3,955,297	9.11%
Mental Health \$294,990	\$ 294,990	0.68%
Public Health \$613,524	\$ 613,524	1.41%
County Fire \$2.1 M	\$ 2,143,993	4.94%
Resource Mgmt \$1.8 M	\$ 1,856,400	4.28%
Capital Proj & ADA \$10.1 M	\$ 10,185,708	23.46%
IHSS \$68,882	\$ 68,882	0.16%
Others \$127,000	\$ 127,000	0.29%
Total	\$ 43,408,650	100.00%



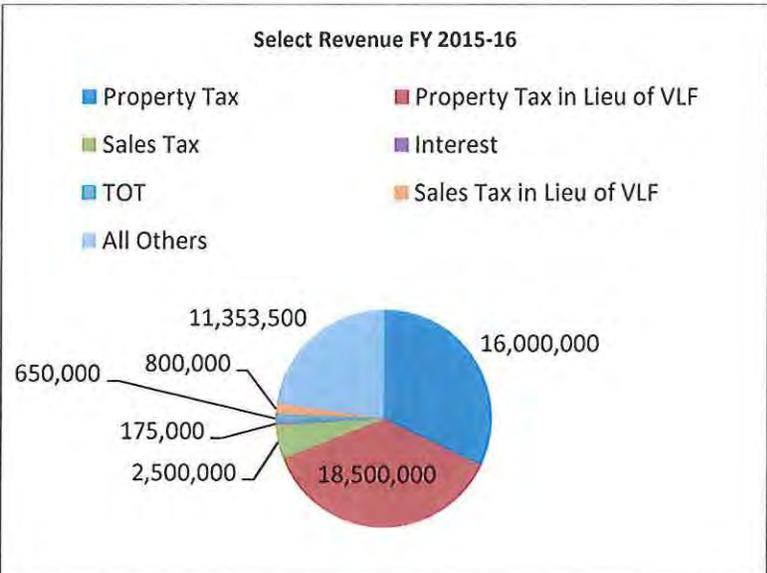
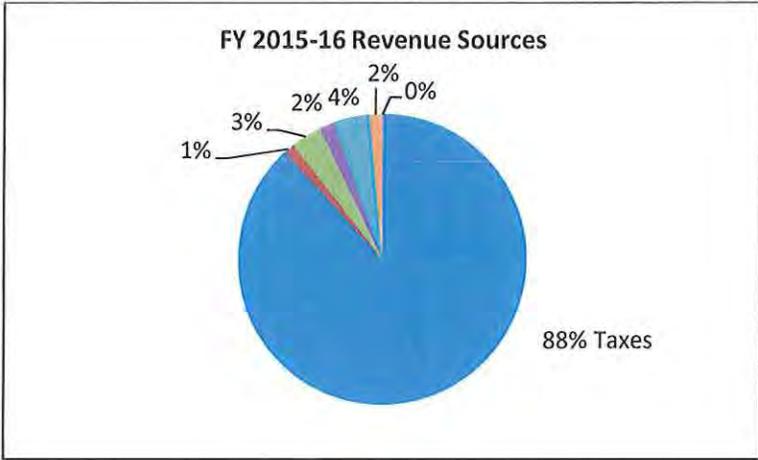
REVENUES

Total recommended discretionary revenue is \$49.9 million, an increase of \$393,106, or less than 1 percent compared to the FY 2014-15 adjusted budget. Receipts from sales tax are showing signs of recovery, hovering close to \$2.5 million. However, this is comparable to levels seen in the late 1990's, and still less than the high of \$2.9 million received in 2000-01. Interest earnings are still weak; \$175,000 is anticipated on investments, and \$600,000 from prepayment of PERS interest on unfunded pension liabilities. Interest earnings are down from a high of \$2.4 million in 2006-07.

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

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

General Revenue Sources 2015-16		
Taxes	\$44,048,000	88%
Licenses, Permits, Franchises	600,000	1%
Fines, Forfeitures, Penalties	1,723,000	3%
Money & Property	786,300	2%
Intergovernmental Revenue	2,072,000	4%
Charges for Services	748,000	1%
Miscellaneous Revenues	1,200	0%
Grand Total	49,978,500	100%



PENDING ISSUES AND POLICY CONSIDERATIONS

The 2015-16 Recommended Budget relies on use of fund balance carryover (\$10.9 million) which results from a combination of spending reductions and revenue growth, and reduces the General Purpose Fund Balance by \$10 million for the transfer-out to Accumulated Capital Outlay. Absent growth in our major discretionary revenues, future spending plans may require reductions in the level of General Fund support to Central Government and benefitting departments outside the General Fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$14,329,833	\$14,978,542	\$16,000,000	\$16,000,000	
101001 CURRENT UNITARY TAXES	\$2,377,441	\$2,436,094	\$2,000,000	\$2,000,000	
101011 CURR SEC TAX DEL ADV TEETER	\$251,948	\$252,292	\$100,000	\$100,000	
101012 RDA RESIDUAL PROP TAX HS34188	\$82,016	\$49,605	\$0	\$0	
101013 RDA 1290 PT PROP TX HS33607.5	\$2,930,741	\$3,059,758	\$2,800,000	\$2,800,000	
101100 SUPPLEMENTAL TAXES CURRENT	\$280,710	\$170,942	\$70,000	\$70,000	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$90,512	\$60,054	\$15,000	\$15,000	
102000 CURRENT UNSECURED TAXES	\$888,675	\$810,047	\$800,000	\$800,000	
103010 SUPPLEMENTAL TAXES PRIOR	\$1,563	\$1,499	\$2,000	\$2,000	
104000 PRIOR YEAR UNSECURED TAXES	\$9,736	\$7,497	\$11,000	\$11,000	
106000 SALES & USE TAX	\$2,832,878	\$2,699,617	\$2,500,000	\$2,500,000	
108000 DOCUMENTARY TRANSFER TAX	\$591,282	\$695,412	\$400,000	\$400,000	
109000 TRANSIENT OCCUPANCY TAXES	\$815,362	\$852,736	\$650,000	\$650,000	
109100 TIMBER YIELD TAXES	\$368,797	\$360,656	\$200,000	\$200,000	
109101 PROPERTY TAX IN-LIEU OF VLF	\$17,940,807	\$18,571,945	\$18,500,000	\$18,500,000	
TAXES	\$43,792,307	\$45,006,704	\$44,048,000	\$44,048,000	
Category: 200 LICENSES, PERMITS & FRANCHISES					
215000 FRANCHISES	\$683,788	\$733,288	\$600,000	\$600,000	
LICENSES, PERMITS & FRANCHISES	\$683,788	\$733,288	\$600,000	\$600,000	
Category: 300 FINES, FORFEITURES & PENALTIES					
319101 PENALTY ASSESSMENT	\$7,373	\$0	\$0	\$0	
319104 CIVIL PENALTIES	\$230,984	\$544,115	\$0	\$0	
323000 TAX DELINQUENT PENALTIES	\$268,254	\$733,536	\$200,000	\$200,000	
323001 TEETER DEL PEN & INT	\$1,440,921	\$1,377,161	\$1,500,000	\$1,500,000	
323002 PENALTIES FAILURE TO FILE CIO	(\$1,768)	\$8,919	\$3,000	\$3,000	
323004 TEETER REDEMPTION FEES	\$18,350	\$17,390	\$20,000	\$20,000	
323006 PENALTY R&T 463	\$3,469	\$417	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$1,967,584	\$2,681,540	\$1,723,000	\$1,723,000	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$278,002	\$320,786	\$175,000	\$175,000	
420115 EARNINGS PERS PREPAY ER SHARE	\$0	\$596,316	\$600,000	\$600,000	
421100 LAND RENT	\$10,401	\$10,399	\$10,400	\$10,400	
421200 RENTS/LEASES OF BUILDINGS	\$5,347	\$900	\$900	\$900	
REVENUE FROM MONEY & PROPERTY	\$293,751	\$928,402	\$786,300	\$786,300	
Category: 500 INTERGOVERNMENTAL REVENUES					
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$65,632	\$63,349	\$60,000	\$60,000	
529000 STATE LATOUR FOREST	\$6,676	\$6,376	\$0	\$0	
529200 STATE OTHER IN-LIEU TAX	\$3,813	\$4,020	\$0	\$0	

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
529201	ST IN-LIEU LOCAL SALES/USE TAX	\$853,447	\$1,027,547	\$800,000	\$800,000
546000	STATE HOMEOWNERS EXEMPTION	\$290,133	\$287,327	\$290,000	\$290,000
547500	STATE MANDATED COST REIMB	\$313,797	\$1,952,315	\$285,000	\$285,000
547800	STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$1,477,063	\$1,453,475	\$300,000	\$300,000
INTERGOVERNMENTAL REVENUES		\$3,347,563	\$5,131,411	\$2,072,000	\$2,072,000
Category: 600 CHARGES FOR SERVICES					
668317	S/A WILLIAMSON ACT GC51244.3	\$97,632	\$102,948	\$68,000	\$68,000
684700	COLLECTORS FEES	\$30,000	\$30,000	\$0	\$0
692220	EMPLOYEE RETIRE ADMIN FEE	\$760,625	\$763,538	\$680,000	\$680,000
CHARGES FOR SERVICES		\$888,258	\$896,487	\$748,000	\$748,000
Category: 700 MISCELLANEOUS REVENUES					
799215	UNCLAIMED MONEY	\$79	\$76,365	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$1,021	\$900	\$1,200	\$1,200
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,423	\$0	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$8,005,089	\$0	\$0	\$0
MISCELLANEOUS REVENUES		\$8,007,612	\$77,265	\$1,200	\$1,200
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800610	TRANS IN LIBRARY	\$0	\$69,642	\$0	\$0
OTHR FINANCING SOURCES TRAN IN		\$0	\$69,642	\$0	\$0
Total Revenues:		\$58,980,867	\$55,524,743	\$49,978,500	\$49,978,500
Category: 030 SERVICES AND SUPPLIES					
033727	MNT STR ADA	\$101,869	\$22,532	\$100,000	\$100,000
034300	MISCELLANEOUS EXPENSE	\$0	\$0	\$100,000	\$100,000
034806	PROF AUDIT SVS	\$6,421	\$7,744	\$25,000	\$25,000
SERVICES AND SUPPLIES		\$108,290	\$30,276	\$225,000	\$225,000
Category: 050 OTHER CHARGES					
050800	TAXES & ASSESSMENTS	\$22	\$246	\$2,000	\$2,000
051388	CONTR TO IHSS	\$68,882	\$68,882	\$68,882	\$68,882
OTHER CHARGES		\$68,904	\$69,128	\$70,882	\$70,882
Category: 095 OTHER FINANCING USES					
095161	TRAN OUT ACCUM CAPITAL OUTLAY	\$7,505,089	\$0	\$10,000,000	\$10,000,000
095166	TRANS OUT CAPITAL PROJECTS	\$71,941	\$63,691	\$85,708	\$85,708
095227	TRAN OUT DISTRICT ATTORNEY	\$3,528,135	\$3,508,631	\$3,625,194	\$3,625,194
095235	TRAN OUT SHERIFF	\$4,294,463	\$4,527,150	\$4,662,965	\$4,662,965

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095236 TRAN OUT BOATING SAFETY	\$84,219	\$86,747	\$89,349	\$89,349	
095246 TRAN OUT DETENTION ANNEX	\$14,349	\$14,781	\$15,224	\$15,224	
095260 TRAN OUT JAIL	\$8,251,295	\$8,498,834	\$8,753,799	\$8,753,799	
095261 TRAN OUT BURNEY SUBSTATION	\$1,337,394	\$1,364,454	\$1,405,389	\$1,405,389	
095262 TRAN OUT JUVENILE HALL	\$2,440,287	\$2,513,496	\$2,588,901	\$2,588,901	
095263 TRAN OUT PROBATION	\$1,135,992	\$1,170,072	\$1,205,175	\$1,205,175	
095282 TRAN OUT BUILDING INSPECTION	\$174,205	\$264,011	\$448,769	\$448,769	
095286 TRAN OUT PLANNING	\$669,828	\$615,478	\$1,156,942	\$1,156,942	
095287 TRAN OUT CORONER	\$954,036	\$891,866	\$918,622	\$918,622	
095288 TRAN OUT CENTRAL DISPATCH	\$846,675	\$872,076	\$898,238	\$898,238	
095402 TRAN OUT ENVIRONMENTAL HEALTH	\$117,907	\$123,351	\$250,689	\$250,689	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$534,656	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$44,604	\$36,125	\$28,986	\$28,986	
095412 TRAN OUT SCHC CMSP	\$433,812	\$147,924	\$449,432	\$449,432	
095417 TRAN OUT CA CHILD SERVICES	\$131,171	\$131,171	\$135,106	\$135,106	
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	\$1,180,968	\$1,216,397	\$1,038,735	\$1,038,735	
095540 TRAN OUT COUNTY INDIGENTS	\$1,237,106	\$855,662	\$0	\$0	
095541 TRAN OUT CASH AID GRANTS	\$2,749,140	\$2,831,613	\$2,916,562	\$2,916,562	
095610 TRAN OUT LIBRARY	\$1,123,511	\$0	\$0	\$0	
096391 TRAN OUT FIRE ZONE #1	\$1,729,657	\$2,081,547	\$2,143,993	\$2,143,993	
OTHER FINANCING USES	\$40,350,782	\$32,367,949	\$43,112,768	\$43,112,768	
Total Expenditures/Appropriations:	\$40,527,977	\$32,467,354	\$43,408,650	\$43,408,650	
Net Cost:	(\$18,452,889)	(\$23,057,388)	(\$6,569,850)	(\$6,569,850)	

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
Leonard Moty; Chair, Board of Supervisors

PROGRAM DESCRIPTION

Government Code section 25000 provides that each county in the State shall have a Board of Supervisors that is the legal body responsible for governing that county. The Board of Supervisors exercises the legislative and administrative authority of the County. In general law counties, such as Shasta, the Board consists of five members, elected on a district basis for staggered four-year terms. The Board of Supervisors is responsible for setting County policy, approving an annual budget, and administering selected dependent special districts.

BUDGET REQUESTS

The FY 2015-16 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members. The net county cost associated with this budget unit has decreased by \$47,903 (8 percent) compared to their 2014-15 adjusted budget, primarily due to a decrease in Central Service Cost A-87.

Board memberships requested for FY 2015-16 total \$35,000, and include the following organizations: Regional Council of Rural Counties (RCRC), National Forest Counties and Schools Coalition (NFCSC), California State Association of Counties (CSAC), National Association of Counties, and National California Water Association. Membership and participation in these organizations is essential to the mission of the Board.

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

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
692200 REIMBURSE TRAVEL	\$398	\$1,262	\$0	\$0
CHARGES FOR SERVICES	\$398	\$1,262	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$33	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$651	\$11,487	\$0	\$0
799850 REIMB MISC COSTS	\$118	\$509	\$0	\$0
MISCELLANEOUS REVENUES	\$803	\$11,996	\$0	\$0
Total Revenues:	\$1,202	\$13,258	\$0	\$0
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$268,569	\$268,569	\$274,996	\$274,996
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,058	\$5,058	\$5,079	\$5,079
018100 EMPLOYER SHARE OASDI	\$20,391	\$20,399	\$21,426	\$21,426
018201 EMPLOYER SHARE RETIREMENT	\$29,417	\$31,751	\$35,132	\$35,132
018300 EMPLOYER SHARE HEALTH INSUR	\$55,131	\$53,834	\$55,863	\$55,863
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,371	\$24,230	\$8,250	\$8,250
018500 WORKERS COMP EXPOSURE	\$2,413	\$2,460	\$3,529	\$3,529
018501 WORKERS COMP EXPERIENCE	\$3,012	\$2,904	\$1,179	\$1,179
SALARIES AND BENEFITS	\$389,365	\$409,209	\$405,454	\$405,454
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$2,198	\$2,096	\$2,500	\$2,500
032590 CHGS FAC MGMT COMM	\$43	\$38	\$39	\$39
032591 CHGS IT COMM	\$1,380	\$1,361	\$1,403	\$1,403
032700 FOOD EXPENSE	\$232	\$363	\$600	\$600
032900 HOUSEHOLD EXPENSE	\$154	\$44	\$200	\$200
032992 CHGS FAC MGMT HSHLD XP	\$3,064	\$3,121	\$3,269	\$3,269
033102 INSUR XP LIABILITY EXPOSURE	\$256	\$292	\$1,065	\$1,065
033103 INSUR XP MISCELLANEOUS	\$516	\$708	\$576	\$576
033592 CHGS IT MNT HARD/SOFTWARE	\$1,030	\$756	\$828	\$828
033791 CHGS FAC MGMT MAINT STR	\$4,578	\$5,133	\$6,000	\$6,000
034100 MEMBERSHIPS	\$36,456	\$31,767	\$35,000	\$35,000
034500 OFFICE EXPENSE	\$1,949	\$2,936	\$3,000	\$3,000
034591 CHGS OC POSTAGE SVS	\$180	\$231	\$300	\$300
034592 CHGS OC OTHER MAIL SVS	\$946	\$946	\$950	\$950
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$1,200	\$1,200
034890 CHGS FAC MGMT PROF SVS	\$31	\$106	\$163	\$163
034892 CHGS IT PROFESSIONAL SVS	\$12,653	\$12,199	\$30,901	\$30,901

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$845	\$846	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$68	\$23	\$50	\$50	
035590 CHGS IT SOFTWARE EQP	\$0	\$490	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$2,119	\$2,708	\$2,000	\$2,000	
035592 CHGS IT TELECOMM EQP	\$139	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$26	\$43	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$8,774	\$11,669	\$16,000	\$16,000	
036100 UTILITIES	\$6,566	\$6,876	\$9,000	\$9,000	
SERVICES AND SUPPLIES	\$84,213	\$84,762	\$121,544	\$121,544	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$17,267	\$27,985	\$9,699	\$9,699	
050003 BUILDING & EQUIPMENT USE A-87	\$52,143	\$58,079	\$12,484	\$12,484	
OTHER CHARGES	\$69,411	\$86,064	\$22,183	\$22,183	
Total Expenditures/Appropriations:	\$542,991	\$580,037	\$549,181	\$549,181	
Net Cost:	\$541,788	\$566,778	\$549,181	\$549,181	

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

PROGRAM DESCRIPTION

The County Administrative Office is responsible for the operation and administration of County offices, departments, and special districts under the jurisdiction of the Board of Supervisors. The County Executive Officer (CEO) implements policy directives, and assists and advises on matters of County budget, finance and operations. The County Administrative Office directs and conducts reviews of County management and governmental practices, and recommends changes to the Board as deemed necessary to ensure efficiency and economy in the administration of County government.

The County Executive Officer is directly charged with overseeing certain central administrative functions, including: administrative support services, such as purchasing, personnel, and risk management; operational support services, including fleet management, facilities' management, and information technology; coordinating independent audit contract activities; and reviewing agenda items prepared by the operating departments for administrative completeness and conformance to policy and budget.

BUDGET REQUESTS

The FY 2015-16 request is for a Net County Cost (NCC) of \$243,820. The NCC is attributable to: 1) salaries and benefits for a collateral-fill position; 2) filling one vacant position mid-year (Agency Staff Services Analyst-Confidential); and 3) a decrease in the Cost-Applied A-87 recovery. The A-87 swing is due to the refunding of the long-term debt on the Administration Center; the negative roll-forward will correct again next year.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head and amended by the CEO. Salaries and Benefits are amended to add longevity stipend for an employee with 20 years of service, and add annual vacation administrative leave buyout.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
549360 STATE INDIAN GAMING	\$5,288	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$5,288	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$42	\$8	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,608	\$27,293	\$0	\$0
799850 REIMB MISC COSTS	\$152	\$95	\$0	\$0
MISCELLANEOUS REVENUES	\$4,803	\$27,396	\$0	\$0
Total Revenues:	\$10,092	\$27,396	\$0	\$0
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$598,585	\$638,744	\$754,067	\$754,067
011200 TERMINATION/SPECIAL PAY	\$176	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,445	\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$39,683	\$42,518	\$52,552	\$52,552
018201 EMPLOYER SHARE RETIREMENT	\$81,166	\$93,531	\$118,272	\$118,272
018204 EMPLOYER SHARE DEFERRED COMP	\$9,822	\$8,808	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$88,532	\$83,685	\$100,297	\$100,297
018307 EMPLOYR SHR OTHER POST EMP BEN	\$11,970	\$56,672	\$22,623	\$22,623
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,508	\$4,654	\$4,329	\$4,329
018500 WORKERS COMP EXPOSURE	\$5,337	\$5,803	\$9,649	\$9,649
018501 WORKERS COMP EXPERIENCE	\$5,136	\$2,520	\$1,916	\$1,916
SALARIES AND BENEFITS	\$847,365	\$938,384	\$1,074,156	\$1,074,156
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$2,534	\$2,127	\$3,000	\$3,000
032590 CHGS FAC MGMT COMM	\$148	\$132	\$134	\$134
032591 CHGS IT COMM	\$1,401	\$1,379	\$1,431	\$1,431
032700 FOOD EXPENSE	\$22	\$0	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$64	\$70	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$10,447	\$10,638	\$11,143	\$11,143
033102 INSUR XP LIABILITY EXPOSURE	\$567	\$690	\$2,911	\$2,911
033103 INSUR XP MISCELLANEOUS	\$1,668	\$1,968	\$1,699	\$1,699
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100
033592 CHGS IT MNT HARD/SOFTWARE	\$1,013	\$756	\$828	\$828
033791 CHGS FAC MGMT MAINT STR	\$14,968	\$11,265	\$11,271	\$11,271
034100 MEMBERSHIPS	\$1,138	\$1,438	\$1,500	\$1,500
034500 OFFICE EXPENSE	\$3,950	\$4,045	\$5,000	\$5,000
034527 OFFICE XP PRINTING	\$1,405	\$1,667	\$1,750	\$1,750

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$775	\$900	\$700	\$700	
034591 CHGS OC POSTAGE SVS	\$1,298	\$1,249	\$2,000	\$2,000	
034592 CHGS OC OTHER MAIL SVS	\$1,004	\$1,136	\$1,025	\$1,025	
034800 PROF & SPECIAL SERVICES	\$30,757	\$21,483	\$20,600	\$20,600	
034837 PROF PREEMPLOYMENT SVS	\$200	\$173	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$107	\$363	\$557	\$557	
034892 CHGS IT PROFESSIONAL SVS	\$17,126	\$14,572	\$18,000	\$18,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$217	\$199	\$300	\$300	
035100 RENTS & LEASES OF EQUIPMENT	\$1,674	\$1,676	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$161	\$90	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$150	\$150	
035591 CHGS IT HARDWARE EQP	\$845	\$0	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$499	\$419	\$1,200	\$1,200	
035900 TRANSPORTATION & TRAVEL	\$9,453	\$9,574	\$15,000	\$15,000	
035940 TRANS/TRVL FUEL	\$5	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$54	\$0	\$500	\$500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$158	\$0	\$0	\$0	
036100 UTILITIES	\$22,388	\$23,444	\$35,000	\$35,000	
SERVICES AND SUPPLIES	\$127,261	\$112,662	\$142,099	\$142,099	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$1,101,453)	(\$1,113,180)	(\$972,435)	(\$972,435)	
INTRAFUND TRANSFERS	(\$1,101,453)	(\$1,113,180)	(\$972,435)	(\$972,435)	
Total Expenditures/Appropriations:	(\$126,825)	(\$62,133)	\$243,820	\$243,820	
Net Cost:	(\$136,918)	(\$89,530)	\$243,820	\$243,820	

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

PROGRAM DESCRIPTION

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

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

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

BUDGET REQUESTS

This budget unit's net county cost is decreasing \$53,584 (13.4 percent) when compared to the FY 2014-15 Adjusted Budget. The reduction is primarily due to a decrease in Building and Equipment Use A-87 from refunding the bonds on the Administration Center Building. Salaries and Benefits have decreased \$15,024 (6.5 percent) due to staff turnover. Services and Supplies have increased \$14,188 due to higher Information Technology costs related to the automated board report system. Total requested expenditures are \$350,547. With the combined savings in the current year (6.7 percent) and in FY 2015-16, the Clerk of the Board estimates returning \$80,000 to the General Fund.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
664500 PROPERTY TAX ADMIN FEE	\$3,918	\$3,388	\$3,000	\$3,000
676100 BOARD APPEALS	\$735	\$635	\$0	\$0
679900 WILLIAMSON ACT HANDLING FEE	\$25	\$0	\$0	\$0
692100 PHOTOCOPIES	\$291	\$264	\$100	\$100
692460 BOS PUBLIC HEARING PROCESS FEE	\$635	\$385	\$100	\$100
CHARGES FOR SERVICES	\$5,605	\$4,673	\$3,200	\$3,200
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$22	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$280	\$8,723	\$0	\$0
MISCELLANEOUS REVENUES	\$302	\$8,723	\$0	\$0
Total Revenues:	\$5,908	\$13,396	\$3,200	\$3,200
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$133,964	\$126,323	\$136,401	\$136,401
018100 EMPLOYER SHARE OASDI	\$10,010	\$9,354	\$10,435	\$10,435
018201 EMPLOYER SHARE RETIREMENT	\$18,272	\$18,591	\$21,457	\$21,457
018300 EMPLOYER SHARE HEALTH INSUR	\$38,287	\$33,969	\$38,119	\$38,119
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,678	\$11,171	\$4,264	\$4,264
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,232	\$916	\$828	\$828
018500 WORKERS COMP EXPOSURE	\$1,181	\$1,136	\$1,804	\$1,804
018501 WORKERS COMP EXPERIENCE	\$1,440	\$1,044	\$884	\$884
SALARIES AND BENEFITS	\$207,067	\$202,507	\$214,192	\$214,192
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$1,645	\$1,243	\$1,800	\$1,800
032590 CHGS FAC MGMT COMM	\$76	\$67	\$39	\$39
032591 CHGS IT COMM	\$591	\$581	\$604	\$604
032900 HOUSEHOLD EXPENSE	\$35	\$42	\$50	\$50
032992 CHGS FAC MGMT HSHLD XP	\$5,334	\$5,432	\$5,500	\$5,500
033102 INSUR XP LIABILITY EXPOSURE	\$125	\$135	\$520	\$520
033103 INSUR XP MISCELLANEOUS	\$780	\$924	\$819	\$819
033528 MNT EQP SOFTWARE	\$0	\$0	\$2,000	\$2,000
033592 CHGS IT MNT HARD/SOFTWARE	\$458	\$378	\$414	\$414
033791 CHGS FAC MGMT MAINT STR	\$7,483	\$5,795	\$7,000	\$7,000
034100 MEMBERSHIPS	\$300	\$300	\$50	\$50
034500 OFFICE EXPENSE	\$3,705	\$4,607	\$5,500	\$5,500
034590 CHGS OC PHOTOCOPY SVS	\$44	\$0	\$150	\$150
034591 CHGS OC POSTAGE SVS	\$1,640	\$1,405	\$1,800	\$1,800

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER MAIL SVS	\$1,095	\$990	\$1,108	\$1,108	
034800 PROF & SPECIAL SERVICES	\$1,100	\$50	\$1,000	\$1,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$592	\$0	\$0	
034849 PROF TECHNOLOGICAL SVS	\$8,000	\$8,000	\$8,000	\$8,000	
034890 CHGS FAC MGMT PROF SVS	\$54	\$185	\$163	\$163	
034892 CHGS IT PROFESSIONAL SVS	\$9,910	\$12,521	\$12,593	\$12,593	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,385	\$2,029	\$8,000	\$8,000	
035100 RENTS & LEASES OF EQUIPMENT	\$932	\$933	\$1,200	\$1,200	
035300 RENTS & LEASES OF STRUCTURES	\$2,282	\$2,297	\$2,500	\$2,500	
035500 MINOR EQUIPMENT	\$149	\$120	\$0	\$0	
035528 MINOR EQP SOFTWARE	\$11,548	\$1,475	\$3,500	\$3,500	
035591 CHGS IT HARDWARE EQP	\$1,077	\$1,744	\$4,345	\$4,345	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$179	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$242	\$149	\$300	\$300	
035941 TRANS/TRVL MILEAGE	\$0	\$46	\$50	\$50	
036100 UTILITIES	\$11,431	\$11,970	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$71,612	\$64,021	\$84,005	\$84,005	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$18,443	\$31,077	\$28,945	\$28,945	
050003 BUILDING & EQUIPMENT USE A-87	\$72,714	\$83,843	\$23,405	\$23,405	
OTHER CHARGES	\$91,158	\$114,920	\$52,350	\$52,350	
Total Expenditures/Appropriations:	\$369,837	\$381,450	\$350,547	\$350,547	
Net Cost:	\$363,929	\$368,053	\$347,347	\$347,347	

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2015-16 budget request for the Auditor-Controller reflects a Net-County-Cost of \$709,863, a ten percent reduction from the prior year. There are no unfunded vacancies in the total Salaries and Benefits projections. The request includes one additional full-time-equivalent Payroll Technician I/II-Confidential, to be offset by a reduction in extra-help and overtime hours. The Services and Supplies lines in the requested budget are being consolidated to eliminate the practice of segregating small charges into separate accounts unnecessarily. The Services and Supplies category also includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's automated financial management system (IFAS).

The Auditor-Controller's FY 2015-16 budget request includes appropriations of \$3.1 million, offset by A-87 cost reimbursement (\$2.3 million) and revenue (\$123,863).

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Auditor Controller is a central service department that provides support services to county departments and select special districts. The A-87 Cost Plan is the mechanism to recover expenses incurred two years in arrears. The recovery of costs through the Cost Plan is reduced by the Board's decision not to charge Special Districts for the Auditor's costs, which reduces the Auditor's recovery by \$216,803. Several agencies, such as the schools, are also exempt from A-87. The Board recognized that Special Districts have limited resources or ability to raise rates to cover these charges.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
664100 S/A COLLECTION FEE REDDING	\$6,774	\$18,575	\$10,000	\$10,000
664300 S/A COLLECTION FEE ANDERSON	\$20,634	\$19,633	\$9,000	\$9,000
664310 S/A COLLECTION FEE OTHER DIST	\$36,490	\$39,201	\$20,000	\$20,000
664330 SUP ASMT ADMIN FEE SB813	\$13,394	\$14,685	\$5,000	\$5,000
664500 PROPERTY TAX ADMIN FEE	\$25,271	\$20,039	\$20,389	\$20,389
664502 PROPERTY TAX AB 1X 26	\$26,390	\$19,935	\$10,000	\$10,000
665001 AUDITORS FEES PAYROLL	\$907	\$961	\$650	\$650
693111 CHARGES FOR SERVICES A87	\$54,272	\$49,782	\$36,839	\$36,839
CHARGES FOR SERVICES	\$184,136	\$182,814	\$111,878	\$111,878
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$4,629	\$0	\$0	\$0
799352 MISC REV PERSONAL BENEFIT	\$0	\$10	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,138	\$51,474	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$123	\$0	\$0
799731 MISC CREDIT CARD BANK ADJSTMNT	\$2,356	\$11,710	\$12,000	\$12,000
799850 REIMB MISC COSTS	\$54	\$125	\$0	\$0
MISCELLANEOUS REVENUES	\$9,179	\$63,445	\$12,000	\$12,000
Category: 802 OTHER FINANCING SRCS SALE C/A				
896101 SALE OF SURPLUS PROPERTY	\$20	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$20	\$0	\$0	\$0
Total Revenues:	\$193,335	\$246,259	\$123,878	\$123,878
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$1,172,172	\$1,208,493	\$1,337,545	\$1,337,545
011200 TERMINATION/SPECIAL PAY	\$15,763	\$3,354	\$0	\$0
017000 EXTRA HELP	\$13,106	\$25,858	\$5,000	\$5,000
017502 OVERTIME PAY	\$6,429	\$18,866	\$6,750	\$6,750
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$3,671	\$3,992	\$3,992
018100 EMPLOYER SHARE OASDI	\$86,890	\$88,452	\$102,381	\$102,381
018201 EMPLOYER SHARE RETIREMENT	\$142,060	\$158,012	\$190,554	\$190,554
018204 EMPLOYER SHARE DEFERRED COMP	\$14,250	\$8,179	\$8,750	\$8,750
018300 EMPLOYER SHARE HEALTH INSUR	\$284,897	\$266,061	\$288,801	\$288,801
018307 EMPLOYR SHR OTHER POST EMP BEN	\$23,395	\$98,483	\$40,127	\$40,127
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$9,831	\$8,230	\$6,940	\$6,940
018500 WORKERS COMP EXPOSURE	\$10,660	\$11,346	\$16,989	\$16,989
018501 WORKERS COMP EXPERIENCE	\$7,740	\$4,740	\$3,979	\$3,979
SALARIES AND BENEFITS	\$1,788,643	\$1,903,750	\$2,011,808	\$2,011,808

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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					
	2013-14	2014-15	2015-16	2015-16	
	Actuals	Actual <input checked="" type="checkbox"/>	Recommended	Adopted by	Supervisors
1	2	3	4	5	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$22	\$29	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$5,187	\$5,336	\$6,000	\$6,000	
032590 CHGS FAC MGMT COMM	\$243	\$216	\$220	\$220	
032591 CHGS IT COMM	\$6,769	\$6,703	\$6,448	\$6,448	
032700 FOOD EXPENSE	\$0	\$304	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$0	\$3	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$18,954	\$18,418	\$18,201	\$18,201	
033100 INSURANCE EXPENSE	\$71	\$33	\$50	\$50	
033102 INSUR XP LIABILITY EXPOSURE	\$1,133	\$1,357	\$5,143	\$5,143	
033103 INSUR XP MISCELLANEOUS	\$6,276	\$7,320	\$7,010	\$7,010	
033500 MAINTENANCE OF EQUIPMENT	\$87,591	\$92,448	\$145,000	\$145,000	
033528 MNT EQP SOFTWARE	\$4,322	\$4,413	\$0	\$0	
033531 MNT EQP IT APRV	\$17,406	\$17,667	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,009	\$3,685	\$4,039	\$4,039	
033791 CHGS FAC MGMT MAINT STR	\$25,387	\$24,246	\$18,616	\$18,616	
034100 MEMBERSHIPS	\$2,600	\$2,933	\$4,400	\$4,400	
034102 MEMBER PROF ORGANIZATIONS	\$450	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$21,466	\$28,871	\$45,000	\$45,000	
034526 OFFICE XP POSTAGE	\$19,775	\$19,119	\$0	\$0	
034527 OFFICE XP PRINTING	\$192	\$185	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$8	\$7	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$585	\$60	\$353	\$353	
034592 CHGS OC OTHER MAIL SVS	\$1,331	\$1,638	\$1,221	\$1,221	
034800 PROF & SPECIAL SERVICES	\$53,037	\$9,056	\$10,000	\$10,000	
034807 PROF BANK SVS	\$102	\$108	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$3,195	\$2,712	\$0	\$0	
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$12,024	\$242,500	\$242,500	
034890 CHGS FAC MGMT PROF SVS	\$176	\$593	\$910	\$910	
034892 CHGS IT PROFESSIONAL SVS	\$422,375	\$468,074	\$498,776	\$498,776	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$100	\$100	
035100 RENTS & LEASES OF EQUIPMENT	\$4,110	\$4,015	\$5,000	\$5,000	
035300 RENTS & LEASES OF STRUCTURES	\$4,320	\$4,320	\$5,000	\$5,000	
035500 MINOR EQUIPMENT	\$6,605	\$1,470	\$30,000	\$30,000	
035590 CHGS IT SOFTWARE EQP	\$1,399	\$6,009	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$13,394	\$21,940	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$204	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,718	\$13,134	\$7,500	\$7,500	
035900 TRANSPORTATION & TRAVEL	\$18,342	\$20,150	\$32,000	\$32,000	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035942 TRANS/TRVL TRAINING	\$375	\$0	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$28	\$353	\$0	\$0	\$0
036100 UTILITIES	\$36,589	\$38,315	\$48,018	\$48,018	\$48,018
SERVICES AND SUPPLIES	\$791,552	\$837,483	\$1,141,505	\$1,141,505	\$1,141,505
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$1,938,344)	(\$2,068,789)	(\$2,319,572)	(\$2,319,572)	(\$2,319,572)
INTRAFUND TRANSFERS	(\$1,938,344)	(\$2,068,789)	(\$2,319,572)	(\$2,319,572)	(\$2,319,572)
Category: 095 OTHER FINANCING USES					
095925 TRAN OUT INFORMATION TECH	\$28,621	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$28,621	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$670,473	\$672,444	\$833,741	\$833,741	\$833,741
Net Cost:	\$477,137	\$426,184	\$709,863	\$709,863	\$709,863

TREASURER-TAX COLLECTOR

Fund 0060 General, Budget Unit 111

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

PROGRAM DESCRIPTION

The Tax Collector collects property and other tax revenue for county and city governments, school districts, and various special districts. The Treasurer receives and safeguards the monies belonging to the County and other agencies using the treasury. The Treasurer also manages the County's investment program to ensure maximum interest income and adequate cash flow.

BUDGET REQUESTS

The FY 2015-16 requested net-county-cost for this department is \$806,403, an increase of \$23,344 (3 percent). The increase is primarily due to termination pay for several long-term employees. Salaries and Benefits are decreasing \$99,666 due to the deletion of the vacant Inter-Departmental System Coordinator position. This coordination will now be provided by Information Technology staff. Services and Supplies will be increasing commensurate with these professional services.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head. In the aggregate, the Treasurer Tax Collector and the Public Administrator will increase their net-county-cost by \$88,030. This is offset by current year aggregate savings estimated to be \$87,109.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
323005 TEETER COSTS	\$80,360	\$76,653	\$60,000	\$60,000	
FINES, FORFEITURES & PENALTIES	\$80,360	\$76,653	\$60,000	\$60,000	
Category: 600 CHARGES FOR SERVICES					
664000 TAX COLLECTION FEES	\$6,041	\$6,619	\$4,500	\$4,500	
664002 TAX DEED REDEMPTION FEE	\$4,375	\$3,223	\$900	\$900	
664003 COUNTY TAX SALE FEES	\$28,252	\$20,023	\$15,000	\$15,000	
664005 UNSECURED COLLECTION FEE	\$26,910	\$26,239	\$24,000	\$24,000	
664330 SUP ASMT ADMIN FEE SB813	\$27,372	\$33,209	\$33,545	\$33,545	
664500 PROPERTY TAX ADMIN FEE	\$176,985	\$183,221	\$186,425	\$186,425	
692110 INVESTMENT SERVICE FEE	\$674,806	\$654,223	\$679,784	\$679,784	
692120 FISCAL AGENT FEE SHASTA LK CTY	\$1,500	\$1,500	\$1,500	\$1,500	
693111 CHARGES FOR SERVICES A87	\$22	\$17	(\$2)	(\$2)	
CHARGES FOR SERVICES	\$946,266	\$928,277	\$945,652	\$945,652	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$15	\$0	\$0	\$0	
799215 UNCLAIMED MONEY	\$0	\$15	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$0	\$4	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,824	\$44,382	\$0	\$0	
799615 FRAUD RECOVERY FUNDS RETAIN	\$1,220	\$0	\$0	\$0	
799730 REIMB BANK CHARGES	\$44,027	\$47,778	\$46,300	\$46,300	
799900 CASH OVER/SHORT	(\$481)	(\$374)	(\$1,000)	(\$1,000)	
MISCELLANEOUS REVENUES	\$46,606	\$91,806	\$45,300	\$45,300	
Total Revenues:	\$1,073,232	\$1,096,737	\$1,050,952	\$1,050,952	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$707,535	\$679,507	\$676,264	\$676,264	
011200 TERMINATION/SPECIAL PAY	\$0	\$22,086	\$52,894	\$52,894	
017000 EXTRA HELP	\$9,828	\$14,436	\$20,000	\$20,000	
017502 OVERTIME PAY	\$0	\$56	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$0	\$127	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,300	\$1,300	\$1,306	\$1,306	
018100 EMPLOYER SHARE OASDI	\$51,848	\$51,911	\$56,791	\$56,791	
018201 EMPLOYER SHARE RETIREMENT	\$95,140	\$98,700	\$106,642	\$106,642	
018204 EMPLOYER SHARE DEFERRED COMP	\$7,905	\$11,704	\$8,100	\$8,100	
018300 EMPLOYER SHARE HEALTH INSUR	\$183,575	\$159,303	\$172,641	\$172,641	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$14,113	\$61,321	\$20,288	\$20,288	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,723	\$4,216	\$3,398	\$3,398	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$6,336	\$6,428	\$9,456	\$9,456	
018501 WORKERS COMP EXPERIENCE	\$6,732	\$4,968	\$3,537	\$3,537	
SALARIES AND BENEFITS	\$1,090,040	\$1,116,072	\$1,131,317	\$1,131,317	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$200	\$200	
032500 COMMUNICATIONS EXPENSE	\$4,328	\$4,272	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$207	\$184	\$188	\$188	
032591 CHGS IT COMM	\$2,067	\$1,924	\$1,976	\$1,976	
032900 HOUSEHOLD EXPENSE	\$113	\$119	\$500	\$500	
032992 CHGS FAC MGMT HSHLD XP	\$14,687	\$15,152	\$15,547	\$15,547	
033100 INSURANCE EXPENSE	\$55	\$0	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$673	\$750	\$2,852	\$2,852	
033103 INSUR XP MISCELLANEOUS	\$10,836	\$2,880	\$2,455	\$2,455	
033500 MAINTENANCE OF EQUIPMENT	\$7,618	\$6,849	\$6,177	\$6,177	
033531 MNT EQP IT APRV	\$52,482	\$53,269	\$53,696	\$53,696	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,749	\$2,268	\$2,485	\$2,485	
033791 CHGS FAC MGMT MAINT STR	\$21,540	\$20,699	\$21,670	\$21,670	
034100 MEMBERSHIPS	\$575	\$575	\$575	\$575	
034500 OFFICE EXPENSE	\$18,764	\$18,423	\$28,000	\$28,000	
034526 OFFICE XP POSTAGE	\$56,218	\$58,356	\$67,000	\$67,000	
034527 OFFICE XP PRINTING	\$1,751	\$1,530	\$1,300	\$1,300	
034530 OFFICE XP SPEC FORMS	\$8,402	\$5,764	\$22,950	\$22,950	
034532 OFFICE XP ENVELOPES	\$5,956	\$4,540	\$12,362	\$12,362	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$1,765	\$3,062	\$3,062	
034592 CHGS OC OTHER MAIL SVS	\$775	\$713	\$675	\$675	
034800 PROF & SPECIAL SERVICES	\$757	\$601	\$200	\$200	
034813 PROF CONSULTING SVS	\$797	\$780	\$812	\$812	
034825 PROF INVESTMENT SVS	\$215,957	\$190,876	\$250,000	\$250,000	
034837 PROF PREEMPLOYMENT SVS	\$255	\$736	\$2,700	\$2,700	
034843 PROF RESEARCH SVS	\$26,750	\$13,262	\$39,000	\$39,000	
034890 CHGS FAC MGMT PROF SVS	\$150	\$506	\$1,777	\$1,777	
034892 CHGS IT PROFESSIONAL SVS	\$63,719	\$69,698	\$92,180	\$92,180	
034900 PUBLICATIONS & LEGAL NOTICES	\$10,267	\$7,319	\$10,500	\$10,500	
035100 RENTS & LEASES OF EQUIPMENT	\$5,751	\$5,794	\$9,444	\$9,444	
035300 RENTS & LEASES OF STRUCTURES	\$3,180	\$3,266	\$3,350	\$3,350	
035500 MINOR EQUIPMENT	\$1,893	\$5,654	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$803	\$5,500	\$5,500	
035591 CHGS IT HARDWARE EQP	\$6,436	\$5,831	\$12,000	\$12,000	
035592 CHGS IT TELECOMM EQP	\$155	\$0	\$0	\$0	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$11,069	\$2,244	\$500	\$500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$5,968	\$6,107	\$8,000	\$8,000	
036100 UTILITIES	\$31,209	\$32,682	\$41,017	\$41,017	
SERVICES AND SUPPLIES	\$594,123	\$546,206	\$732,650	\$732,650	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$16,808)	(\$7,494)	(\$7,650)	(\$7,650)	
088001 C/A A-87	(\$2,269)	(\$418)	\$1,138	\$1,138	
088110 C/A AUDITOR-CONTROLLER	(\$102)	(\$108)	(\$100)	(\$100)	
INTRAFUND TRANSFERS	(\$19,180)	(\$8,021)	(\$6,612)	(\$6,612)	
Total Expenditures/Appropriations:	\$1,664,983	\$1,654,256	\$1,857,355	\$1,857,355	
Net Cost:	\$591,750	\$557,519	\$806,403	\$806,403	

ASSESSOR/RECORDER-ASSESSOR

Fund 0060 General, Budget Unit 112

Leslie Morgan, Assessor/Recorder

PROGRAM DESCRIPTION

The function of the Assessor is to produce an assessment roll that reflects the taxable values of land, improvements and personal property by the Assessor's parcel numbering system or account numbering system. In addition to the taxable value, the roll must also indicate the current status of ownership, the owner's mailing address and the existence of any exemptions. To accomplish this, the Assessor must discover, classify and appraise all locally assessable property according to constitutional, statutory and administrative requirements. In addition to preparing the annual local assessment roll pursuant to § 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided for in § 75 - § 75.8 of the Revenue and Taxation Code. For fiscal year 2014-15, there were 108,707 locally assessed properties in Shasta County with a taxable value of \$15,721,177,903 generating more than \$157 million in property tax revenue for use by county government, cities, school districts and other local taxing agencies. These figures represent an increase of 4.4 percent in taxable value and property tax revenue over the previous year due to the increase in the market of taxable properties.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$4.03 million and revenues in the amount of \$958,610 which results in a net County cost of \$3.07 million. Compared to the prior year, the FY 2015-16 expenditures are decreased by \$486,033, and revenues are decreased by \$51,032. The net-county-cost is decreased by \$435,001 or 12.4 percent compared to the FY 2014-15 adjusted budget. The department also anticipated ending FY 2014-15 under budget by \$343,317.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

The California Assessor's Association, the California Department of Finance and the State legislature have been working with legislature to reconfigure appropriate funding for property tax administration. With the State's current budget concerns there is uncertainty as to when such a program would become available. The 2014-15 Governor's budget proposed a modest pilot program to study potential improvement to the current property tax administration system to which eight counties have been accepted.

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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
664004 SALE OF ROLL	\$49,298	\$13,349	\$10,000	\$10,000
664060 SEGREGATION FEE	\$900	\$1,509	\$800	\$800
664080 PARCEL INFORMATION FEE	\$1,897	\$1,989	\$1,200	\$1,200
664081 PROPERTY CHARACTER INFO FEES	\$1,771	\$1,730	\$1,000	\$1,000
664330 SUP ASMT ADMIN FEE SB813	\$72,977	\$80,572	\$70,000	\$70,000
664500 PROPERTY TAX ADMIN FEE	\$872,222	\$890,686	\$875,000	\$875,000
692100 PHOTOCOPIES	\$494	\$660	\$500	\$500
693001 CHARGES FOR SERVICES	\$3,653	\$4,535	\$100	\$100
CHARGES FOR SERVICES	\$1,003,214	\$995,031	\$958,600	\$958,600
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$275	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,405	\$54,142	\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$2)	\$10	\$10
MISCELLANEOUS REVENUES	\$4,680	\$54,139	\$10	\$10
Total Revenues:	\$1,007,895	\$1,049,171	\$958,610	\$958,610
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$2,045,469	\$1,988,532	\$2,224,997	\$2,224,997
011200 TERMINATION/SPECIAL PAY	\$558	\$87,012	\$0	\$0
017000 EXTRA HELP	\$5,549	\$9,065	\$13,000	\$13,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,887	\$4,511	\$4,839	\$4,839
018100 EMPLOYER SHARE OASDI	\$148,674	\$150,950	\$169,973	\$169,973
018201 EMPLOYER SHARE RETIREMENT	\$277,749	\$292,209	\$351,081	\$351,081
018204 EMPLOYER SHARE DEFERRED COMP	\$7,768	\$7,770	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$488,966	\$448,020	\$496,238	\$496,238
018307 EMPLOYR SHR OTHER POST EMP BEN	\$40,861	\$178,331	\$66,750	\$66,750
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$17,772	\$13,705	\$11,979	\$11,979
018500 WORKERS COMP EXPOSURE	\$18,120	\$18,767	\$28,096	\$28,096
018501 WORKERS COMP EXPERIENCE	\$0	\$6,924	\$8,792	\$8,792
SALARIES AND BENEFITS	\$3,054,378	\$3,205,801	\$3,384,745	\$3,384,745
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$9,943	\$8,005	\$10,540	\$10,540
032590 CHGS FAC MGMT COMM	\$393	\$350	\$355	\$355
032591 CHGS IT COMM	\$6,306	\$6,200	\$6,449	\$6,449
032900 HOUSEHOLD EXPENSE	\$83	\$51	\$50	\$50
032992 CHGS FAC MGMT HSHLD XP	\$28,049	\$28,642	\$29,653	\$29,653

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
033102	INSUR XP LIABILITY EXPOSURE	\$1,926	\$2,221	\$8,465	\$8,465
033103	INSUR XP MISCELLANEOUS	\$4,584	\$6,156	\$5,029	\$5,029
033105	INSUR XP LIABILITY EXPERIENCE	\$1,260	\$1,068	\$2,414	\$2,414
033500	MAINTENANCE OF EQUIPMENT	\$0	\$43	\$500	\$500
033531	MNT EQP IT APRV	\$112,138	\$104,986	\$118,733	\$118,733
033532	MNT EQP FAC MGMT APRV	\$0	\$8,833	\$0	\$0
033592	CHGS IT MNT HARD/SOFTWARE	\$6,414	\$5,667	\$5,592	\$5,592
033791	CHGS FAC MGMT MAINT STR	\$38,243	\$30,585	\$29,708	\$29,708
034100	MEMBERSHIPS	\$920	\$1,245	\$1,315	\$1,315
034500	OFFICE EXPENSE	\$18,376	\$17,721	\$19,450	\$19,450
034590	CHGS OC PHOTOCOPY SVS	\$7,894	\$6,302	\$10,000	\$10,000
034591	CHGS OC POSTAGE SVS	\$19,694	\$19,398	\$27,070	\$27,070
034592	CHGS OC OTHER MAIL SVS	\$987	\$1,045	\$1,217	\$1,217
034594	CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500
034800	PROF & SPECIAL SERVICES	\$2,346	\$1,409	\$2,950	\$2,950
034806	PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000
034837	PROF PREEMPLOYMENT SVS	\$569	\$1,323	\$500	\$500
034890	CHGS FAC MGMT PROF SVS	\$284	\$958	\$1,472	\$1,472
034892	CHGS IT PROFESSIONAL SVS	\$117,382	\$125,753	\$144,583	\$144,583
034900	PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500
035100	RENTS & LEASES OF EQUIPMENT	\$2,334	\$2,336	\$2,600	\$2,600
035500	MINOR EQUIPMENT	\$493	\$404	\$1,000	\$1,000
035590	CHGS IT SOFTWARE EQP	\$20,355	\$16,331	\$16,700	\$16,700
035591	CHGS IT HARDWARE EQP	\$7,304	\$19,476	\$25,000	\$25,000
035592	CHGS IT TELECOMM EQP	\$29	\$166	\$0	\$0
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,289	\$2,155	\$4,460	\$4,460
035900	TRANSPORTATION & TRAVEL	\$14,451	\$18,509	\$18,635	\$18,635
035940	TRANS/TRVL FUEL	\$3,975	\$8,392	\$14,500	\$14,500
035990	CHGS FLEET TRANS/TRVL	\$31,014	\$20,826	\$29,832	\$29,832
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$599	\$0	\$550	\$550
036100	UTILITIES	\$59,135	\$61,925	\$78,623	\$78,623
SERVICES AND SUPPLIES		\$518,806	\$528,495	\$622,945	\$622,945
Category: 050 OTHER CHARGES					
050001	CENTRAL SERVICE COST A-87	\$78,607	\$92,036	\$51,546	\$51,546
050003	BUILDING & EQUIPMENT USE A-87	\$399,061	\$456,154	\$139,009	\$139,009
OTHER CHARGES		\$477,668	\$548,190	\$190,555	\$190,555
Category: 080 INTRAFUND TRANSFERS					
088002	C/A ADMIN	(\$172,767)	(\$162,874)	(\$166,193)	(\$166,193)

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTRAFUND TRANSFERS	(\$172,767)	(\$162,874)		(\$166,193)	(\$166,193)
Total Expenditures/Appropriations:	\$3,878,086	\$4,119,612		\$4,032,052	\$4,032,052
Net Cost:	\$2,870,191	\$3,070,441		\$3,073,442	\$3,073,442

SUPPORT SERVICES-PURCHASING DIVISION

Fund 0060 General, Budget Unit 113

Angela Davis, Director of Support Services

PROGRAM DESCRIPTION

The mission of the Purchasing Division of Support Services is "to secure quality materials and services at the lowest cost, to exemplify professionalism and integrity, and merit the trust and confidence of the employees, business community and citizens of Shasta County in a manner that complies with applicable policies and regulations." The division provides professional expertise and support for all County departments in the areas of acquisition of equipment and professional services, disposal of surplus property, and solicitation of proposals for personal service contracts.

BUDGET REQUESTS

Salaries and Benefits are increased by \$35,550 or 26.4 percent, over the FY 2014-15 Adjusted Budget, primarily due to filling a vacant position at a higher salary range than budgeted in FY 2014-15. Services and Supplies are requested at a \$6,923, or 16.9 percent, increase due to increases in training and utility costs. FY 2015-16 requested total expenditures have increased by \$106,004, due to the increases listed above as well as a decrease in the A-87 cost recovery. The A-87 swing is due to the refunding of the long-term debt on the Administration Center; the negative roll-forward will correct again next year. There are projected savings in the amount of \$21,412 in fiscal year 2014-15.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 113 - PURCHASING (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$208	\$4,211	\$0	\$0
MISCELLANEOUS REVENUES	\$208	\$4,211	\$0	\$0
Total Revenues:	\$208	\$4,211	\$0	\$0
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$45,301	\$66,205	\$102,416	\$102,416
011200 TERMINATION/SPECIAL PAY	\$1,011	\$191	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$86	\$86	\$87	\$87
018100 EMPLOYER SHARE OASDI	\$3,322	\$4,845	\$7,767	\$7,767
018201 EMPLOYER SHARE RETIREMENT	\$6,121	\$9,774	\$16,202	\$16,202
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$540	\$540
018300 EMPLOYER SHARE HEALTH INSUR	\$14,441	\$20,412	\$31,050	\$31,050
018307 EMPLOYR SHR OTHER POST EMP BEN	\$905	\$4,395	\$3,072	\$3,072
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$416	\$436	\$584	\$584
018500 WORKERS COMP EXPOSURE	\$408	\$602	\$1,292	\$1,292
018501 WORKERS COMP EXPERIENCE	\$2,940	\$4,776	\$7,368	\$7,368
SALARIES AND BENEFITS	\$74,957	\$111,727	\$170,378	\$170,378
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$16	\$35	\$35
032500 COMMUNICATIONS EXPENSE	\$953	\$606	\$1,080	\$1,080
032590 CHGS FAC MGMT COMM	\$66	\$59	\$60	\$60
032591 CHGS IT COMM	\$314	\$391	\$446	\$446
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$300	\$300
032992 CHGS FAC MGMT HSHLD XP	\$4,668	\$4,754	\$5,972	\$5,972
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$74	\$390	\$390
033103 INSUR XP MISCELLANEOUS	\$672	\$768	\$671	\$671
033592 CHGS IT MNT HARD/SOFTWARE	\$114	\$189	\$207	\$207
033791 CHGS FAC MGMT MAINT STR	\$6,234	\$5,101	\$8,166	\$8,166
034100 MEMBERSHIPS	\$240	\$260	\$260	\$260
034500 OFFICE EXPENSE	\$47	\$216	\$1,200	\$1,200
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$100	\$100
034591 CHGS OC POSTAGE SVS	\$186	\$320	\$480	\$480
034592 CHGS OC OTHER MAIL SVS	\$951	\$946	\$1,450	\$1,450
034837 PROF PREEMPLOYMENT SVS	\$106	\$385	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$48	\$162	\$249	\$249
034892 CHGS IT PROFESSIONAL SVS	\$3,814	\$5,219	\$5,651	\$5,651
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$353	\$500	\$500

Budget Unit: 113 - PURCHASING (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$0	\$186	\$200	\$200	
035591 CHGS IT HARDWARE EQP	\$0	\$2,694	\$1,300	\$1,300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$618	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$1,425	\$2,484	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$0	\$63	\$100	\$100	
036100 UTILITIES	\$10,007	\$10,479	\$14,615	\$14,615	
SERVICES AND SUPPLIES	\$29,893	\$36,349	\$47,932	\$47,932	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$197,477)	(\$153,008)	(\$91,537)	(\$91,537)	
INTRAFUND TRANSFERS	(\$197,477)	(\$153,008)	(\$91,537)	(\$91,537)	
Total Expenditures/Appropriations:	(\$92,626)	(\$4,931)	\$126,773	\$126,773	
Net Cost:	(\$92,835)	(\$9,142)	\$126,773	\$126,773	

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

PROGRAM DESCRIPTION

The County Counsel's Office provides a full range of legal services required by County officers, agencies, and departments including the handling or managing of civil litigation (except workers' compensation cases); attendance at Board of Supervisors and Planning Commission meetings; legal research and counseling; and the review of ordinances, contracts, and other legal documents. The County Counsel's Office also provides some limited legal services to other local public entities upon request.

BUDGET REQUESTS

The net-county-cost for the FY 2015-16 Requested Budget is decreasing by \$77,837, or 30.8 percent, as compared to the FY 2014-15 Adjusted Budget primarily due to an increase in Intrafund Transfers. Requested Salaries and Benefits are status quo. Services and Supplies will increase by \$78,497, or 31.1 percent, due to increase costs associated with ordinance enforcement hearings and Information Technology upgrade costs. Total Expenditures will decrease by \$102,543, or 36.9 percent, compared to the FY 2014-15 Adjusted Budget, and projected total expenditures will decrease by \$184,925, or 66.5 percent, by the end of FY 2014-15. County Counsel will continue to provide 2.5 full-time Attorneys and one full-time Legal Secretary for Health and Human Services Agency juvenile dependency casework.

This budget has virtually no revenue except for minor and fluctuating Public Administrator and Public Guardian fee revenue received as services are provided. FY 2015-16 revenues are conservatively budgeted at \$444 and are estimated to be \$31,931 at the end of FY 2014-15. This budget does receive A-87 cost-applied offsets annually. In the FY 2014-15 Adjusted Budget this amount was \$1.6 million and in FY 2015-16 it is increased to \$1.8 million.

SUMMARY OF RECOMMENDATIONS

The CEO recommends one technical change to add \$20 to Other Charges (Taxes & Assessments) for new mosquito abatement charges.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 120 - COUNTY COUNSEL (FUND 0060)

Function: GENERAL

Activity: COUNSEL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
669000 LEGAL SERVICES	\$3,210	\$2,020	\$500	\$500
676600 PUBLIC ADMINISTRATOR FEES	\$7,192	\$8,281	\$2,000	\$2,000
693111 CHARGES FOR SERVICES A87	\$5,920	\$201	(\$2,056)	(\$2,056)
CHARGES FOR SERVICES	\$16,323	\$10,502	\$444	\$444
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$191	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$2,527	\$14	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,853	\$23,229	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$683	\$1,000	\$0	\$0
799900 CASH OVER/SHORT	\$42	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$5,298	\$24,243	\$0	\$0
Total Revenues:	\$21,622	\$34,745	\$444	\$444
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$1,036,531	\$1,042,694	\$1,124,602	\$1,124,602
011200 TERMINATION/SPECIAL PAY	\$0	\$12,860	\$39,200	\$39,200
017000 EXTRA HELP	\$6,225	\$661	\$15,000	\$15,000
017502 OVERTIME PAY	\$45	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,445	\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$71,575	\$71,998	\$86,757	\$86,757
018201 EMPLOYER SHARE RETIREMENT	\$140,009	\$151,524	\$176,173	\$176,173
018204 EMPLOYER SHARE DEFERRED COMP	\$8,783	\$8,910	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$146,082	\$137,189	\$146,358	\$146,358
018307 EMPLOYR SHR OTHER POST EMP BEN	\$20,729	\$87,766	\$33,739	\$33,739
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$9,594	\$7,598	\$6,498	\$6,498
018500 WORKERS COMP EXPOSURE	\$9,210	\$9,511	\$14,872	\$14,872
018501 WORKERS COMP EXPERIENCE	\$1,992	\$1,992	\$3,045	\$3,045
SALARIES AND BENEFITS	\$1,452,225	\$1,534,152	\$1,656,695	\$1,656,695
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$50	\$50
032500 COMMUNICATIONS EXPENSE	\$5,012	\$4,050	\$8,000	\$8,000
032590 CHGS FAC MGMT COMM	\$140	\$124	\$350	\$350
032591 CHGS IT COMM	\$1,679	\$1,650	\$2,000	\$2,000
032700 FOOD EXPENSE	\$26	\$0	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$50	\$0	\$150	\$150
032992 CHGS FAC MGMT HSHLD XP	\$9,820	\$10,000	\$15,000	\$15,000
033102 INSUR XP LIABILITY EXPOSURE	\$980	\$1,131	\$4,500	\$4,500

Budget Unit: 120 - COUNTY COUNSEL (FUND 0060)

Function: GENERAL

Activity: COUNSEL

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
033103	INSUR XP MISCELLANEOUS	\$1,728	\$2,088	\$2,100	\$2,100
033500	MAINTENANCE OF EQUIPMENT	\$220	\$0	\$500	\$500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,081	\$945	\$5,000	\$5,000
033791	CHGS FAC MGMT MAINT STR	\$13,117	\$10,495	\$15,500	\$15,500
034100	MEMBERSHIPS	\$9,951	\$10,357	\$14,000	\$14,000
034310	MISC XP PRIOR PERIOD EXP ADJ	\$50	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$7,998	\$5,575	\$20,000	\$20,000
034529	OFFICE XP PUBLICATIONS	\$12,057	\$17,274	\$37,500	\$37,500
034536	OFFICE XP OFFICE FURNITURE	\$2,191	\$0	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	\$182	\$0	\$0	\$0
034591	CHGS OC POSTAGE SVS	\$440	\$527	\$1,500	\$1,500
034592	CHGS OC OTHER MAIL SVS	\$2,677	\$979	\$1,300	\$1,300
034800	PROF & SPECIAL SERVICES	\$19	\$1,089	\$1,000	\$1,000
034837	PROF PREEMPLOYMENT SVS	\$0	\$365	\$2,000	\$2,000
034890	CHGS FAC MGMT PROF SVS	\$101	\$376	\$1,000	\$1,000
034892	CHGS IT PROFESSIONAL SVS	\$19,393	\$19,396	\$32,500	\$32,500
035100	RENTS & LEASES OF EQUIPMENT	\$2,017	\$2,546	\$6,000	\$6,000
035300	RENTS & LEASES OF STRUCTURES	\$2,399	\$2,459	\$2,600	\$2,600
035500	MINOR EQUIPMENT	\$1,080	\$429	\$750	\$750
035590	CHGS IT SOFTWARE EQP	\$831	\$9,846	\$40,000	\$40,000
035591	CHGS IT HARDWARE EQP	\$3,304	\$4,576	\$10,000	\$10,000
035592	CHGS IT TELECOMM EQP	\$0	\$34	\$2,000	\$2,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$0	\$177	\$500	\$500
035754	SP DEPT XP ONLINE DATA SUBSCR	\$32,684	\$34,176	\$45,000	\$45,000
035900	TRANSPORTATION & TRAVEL	\$99	\$143	\$500	\$500
035943	TRANS/TRVL CONFERENCES	\$13,888	\$18,951	\$30,000	\$30,000
035990	CHGS FLEET TRANS/TRVL	\$918	\$1,033	\$1,500	\$1,500
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$173	\$29	\$400	\$400
036100	UTILITIES	\$21,074	\$22,062	\$27,622	\$27,622
SERVICES AND SUPPLIES		\$167,393	\$182,894	\$330,922	\$330,922
Category: 050 OTHER CHARGES					
050800	TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20
OTHER CHARGES		\$0	\$0	\$20	\$20
Category: 080 INTRAFUND TRANSFERS					
088001	C/A A-87	(\$1,127,394)	(\$1,160,356)	(\$1,331,835)	(\$1,331,835)
088501	C/A SOCIAL SERVICES	(\$420,798)	(\$436,215)	(\$480,282)	(\$480,282)
INTRAFUND TRANSFERS		(\$1,548,192)	(\$1,596,572)	(\$1,812,117)	(\$1,812,117)

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit: 120 - COUNTY COUNSEL (FUND 0060)

Function: GENERAL

Activity: COUNSEL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$71,426	\$120,474	\$175,520	\$175,520
Net Cost:	\$49,804	\$85,728	\$175,076	\$175,076

SUPPORT SERVICES-PERSONNEL DIVISION

Budget Unit 130

Angela Davis, Director of Support Services

PROGRAM DESCRIPTION

The mission of the Personnel Division of Support Services is to "recruit and retain competent, committed staff, and to provide professional personnel support to all departments in order to maximize the return on investment in human resources for the citizens of ShastaCounty." Personnel hosts many County programs including the contract for Labor Relations, the recruitment website, a private investigator contract used for countywide discrimination complaints and disciplinary investigations, the County employee recognition and longevity programs, and the management training fund provided for in the Personnel Rules and labor union agreements.

BUDGET REQUESTS

Salaries and Benefits have increased by 10.3 percent, or \$103,251, compared to the FY 2014-15 Adjusted Budget due to one new requested Lead Personnel Assistant-Confidential position allocation, along with increases in Other Post-Employment Benefits (OPEB) and Worker's Compensation Experience charges. Services and Supplies will increase by 3.8 percent, or \$23,841. The cost applied expenditures have decreased by 20.4 percent, or \$345,291, primarily due to a decrease in the A-87 cost applied. The requested net-county-cost (NCC) for this budget unit is \$402,858; this is offset by the projected 2014-15 NCC <\$398,710>. Therefore, the net impact to the General Fund is \$4,148.

SUMMARY OF RECOMMENDATIONS

The CEO recommends one technical change to add \$20 to Other Charges (Taxes & Assessments) for new mosquito abatement charges.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 130 - PERSONNEL (FUND 0060)

Function: GENERAL

Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$162	\$603	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,141	\$26,268	\$0	\$0
MISCELLANEOUS REVENUES	\$1,303	\$26,871	\$0	\$0
Total Revenues:	\$1,303	\$26,871	\$0	\$0
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$400,443	\$523,708	\$693,237	\$693,237
011200 TERMINATION/SPECIAL PAY	\$660	\$4,569	\$0	\$0
017502 OVERTIME PAY	\$560	\$3,999	\$3,381	\$3,381
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,084	\$1,084	\$1,088	\$1,088
018100 EMPLOYER SHARE OASDI	\$28,706	\$37,342	\$52,446	\$52,446
018201 EMPLOYER SHARE RETIREMENT	\$54,177	\$76,313	\$109,145	\$109,145
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$6,750	\$6,750
018300 EMPLOYER SHARE HEALTH INSUR	\$112,846	\$131,027	\$165,410	\$165,410
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,008	\$41,506	\$20,797	\$20,797
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,689	\$3,843	\$3,970	\$3,970
018500 WORKERS COMP EXPOSURE	\$3,551	\$4,801	\$8,791	\$8,791
018501 WORKERS COMP EXPERIENCE	\$14,316	\$27,804	\$39,984	\$39,984
SALARIES AND BENEFITS	\$628,044	\$856,000	\$1,104,999	\$1,104,999
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$16	\$20	\$20
032500 COMMUNICATIONS EXPENSE	\$3,348	\$4,033	\$4,200	\$4,200
032590 CHGS FAC MGMT COMM	\$143	\$128	\$200	\$200
032591 CHGS IT COMM	\$1,763	\$1,870	\$2,035	\$2,035
032700 FOOD EXPENSE	\$0	\$6,150	\$5,700	\$5,700
032900 HOUSEHOLD EXPENSE	\$0	\$35	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$11,172	\$10,283	\$11,776	\$11,776
033102 INSUR XP LIABILITY EXPOSURE	\$377	\$574	\$2,651	\$2,651
033103 INSUR XP MISCELLANEOUS	\$1,560	\$1,920	\$1,708	\$1,708
033500 MAINTENANCE OF EQUIPMENT	\$24	\$0	\$200	\$200
033592 CHGS IT MNT HARD/SOFTWARE	\$1,374	\$1,417	\$1,553	\$1,553
033791 CHGS FAC MGMT MAINT STR	\$16,387	\$11,229	\$14,430	\$14,430
034100 MEMBERSHIPS	\$4,448	\$4,534	\$4,094	\$4,094
034500 OFFICE EXPENSE	\$6,000	\$11,248	\$11,400	\$11,400
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$700	\$700
034591 CHGS OC POSTAGE SVS	\$1,191	\$1,025	\$2,500	\$2,500
034592 CHGS OC OTHER MAIL SVS	\$1,004	\$992	\$1,200	\$1,200

Budget Unit: 130 - PERSONNEL (FUND 0060)

Function: GENERAL

Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034594 CHGS IT OFFICE EXP	\$0	(\$19)	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$19,246	\$654	\$20,000	\$20,000
034827 PROF LABOR MGMT SVS	\$49,595	\$39,492	\$128,750	\$128,750
034835 PROF PHOTO/FILMING SVS	\$1,757	\$1,655	\$1,900	\$1,900
034837 PROF PREEMPLOYMENT SVS	\$74,088	\$82,895	\$120,000	\$120,000
034850 PROF TESTING SVS	\$3,253	\$16,869	\$12,000	\$12,000
034851 PROF TRAINING SVS	\$0	\$0	\$2,000	\$2,000
034855 PROF INVESTIGATION SVS	\$12,965	\$0	\$16,000	\$16,000
034858 PROF FINGERPRINTING SVS	\$27,776	\$31,594	\$32,400	\$32,400
034890 CHGS FAC MGMT PROF SVS	\$104	\$350	\$539	\$539
034892 CHGS IT PROFESSIONAL SVS	\$39,293	\$39,416	\$46,559	\$46,559
034900 PUBLICATIONS & LEGAL NOTICES	\$22,551	\$21,635	\$100,400	\$100,400
035100 RENTS & LEASES OF EQUIPMENT	\$7,141	\$7,157	\$9,142	\$9,142
035300 RENTS & LEASES OF STRUCTURES	\$0	\$4,655	\$6,000	\$6,000
035500 MINOR EQUIPMENT	\$1,064	\$661	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$1,120	\$1,693	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$2,141	\$2,407	\$3,000	\$3,000
035592 CHGS IT TELECOMM EQP	\$0	\$61	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$21,397	\$22,991	\$28,995	\$28,995
035900 TRANSPORTATION & TRAVEL	\$5,797	\$8,024	\$20,500	\$20,500
035940 TRANS/TRVL FUEL	\$78	\$98	\$1,000	\$1,000
035990 CHGS FLEET TRANS/TRVL	\$208	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$33	\$0	\$0	\$0
036100 UTILITIES	\$21,637	\$22,657	\$31,562	\$31,562
SERVICES AND SUPPLIES	\$360,050	\$360,414	\$646,614	\$646,614
Category: 050 OTHER CHARGES				
050800 TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20
OTHER CHARGES	\$0	\$0	\$20	\$20
Category: 080 INTRAFUND TRANSFERS				
088000 COST APPLIED VARIOUS	(\$126,278)	(\$150,931)	(\$280,800)	(\$280,800)
088001 C/A A-87	(\$1,119,487)	(\$1,284,119)	(\$832,799)	(\$832,799)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$49,974)	(\$196,887)	(\$235,156)	(\$235,156)
INTRAFUND TRANSFERS	(\$1,295,740)	(\$1,631,937)	(\$1,348,755)	(\$1,348,755)
Total Expenditures/Appropriations:	(\$307,645)	(\$415,522)	\$402,878	\$402,878
Net Cost:	(\$308,949)	(\$442,393)	\$402,878	\$402,878

COUNTY CLERK/REGISTRAR OF VOTERS-ELECTIONS

Fund 0060 General, Budget Unit 140

Catherine Darling Allen, County Clerk/Registrar of Voters

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2015-16 requested budget includes expenditures in the amount of \$1.6 million and revenues in the amount of \$122,765 which results in a net-county-cost of \$1.49 million, a 1.0 percent increase compared to the FY 2014-15 adjusted budget. The department also anticipates ending FY 2014-15 under budget by \$285,655.

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

SUMMARY OF RECOMMENDATIONS

The department submitted three requests for the reclassification of positions. These positions are listed in the Elections budget (140); however their cost is spread between both Elections (75%) and County Clerk (25%). Personnel studied the requested reclassifications and recommended that two of the three positions be reclassified. The positions recommended for reclassification are an Elections Technician and a Clerk/Elections Specialist I/II. Both positions will be reclassified to an Agency Staff Services Analyst I/II. The CEO recommends changes to the budget increasing appropriations by \$5,125 to cover the costs of the approved reclassifications.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL

Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
560509 FED HAVA EAID	\$11,757	\$14,790	\$0	\$0	
560516 FED HAVA VOTE CAL	\$0	\$0	\$52,765	\$52,765	
INTERGOVERNMENTAL REVENUES	\$11,757	\$14,790	\$52,765	\$52,765	
Category: 600 CHARGES FOR SERVICES					
667000 ELECTION SERVICES	\$2,112	\$1,318	\$2,000	\$2,000	
667100 CO CLERK SPECIAL ELECTION	\$39,510	\$135,590	\$45,000	\$45,000	
667200 CANDIDATE FILING FEES	\$19,651	\$0	\$10,000	\$10,000	
667300 STATEMENT FOR QUALIFICATIONS	\$6,461	\$13,582	\$8,000	\$8,000	
692700 REIMB MISC SERVICES	\$4,873	\$4,861	\$5,000	\$5,000	
CHARGES FOR SERVICES	\$72,608	\$155,351	\$70,000	\$70,000	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$231	(\$231)	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$990	\$11,599	\$0	\$0	
MISCELLANEOUS REVENUES	\$1,222	\$11,367	\$0	\$0	
Total Revenues:	\$85,587	\$181,509	\$122,765	\$122,765	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$334,177	\$294,516	\$342,151	\$342,151	
011200 TERMINATION/SPECIAL PAY	\$3,128	\$1,780	\$11,000	\$11,000	
017000 EXTRA HELP	\$96,079	\$117,305	\$165,000	\$165,000	
017502 OVERTIME PAY	\$3,600	\$5,263	\$10,000	\$10,000	
017509 HOLIDAY OVERTIME PAY	\$0	\$1,185	\$2,000	\$2,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,445	\$726	\$726	
018100 EMPLOYER SHARE OASDI	\$26,404	\$24,253	\$30,727	\$30,727	
018201 EMPLOYER SHARE RETIREMENT	\$44,973	\$43,033	\$54,154	\$54,154	
018204 EMPLOYER SHARE DEFERRED COMP	\$4,545	\$4,528	\$4,500	\$4,500	
018300 EMPLOYER SHARE HEALTH INSUR	\$90,938	\$68,992	\$86,544	\$86,544	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$6,664	\$29,584	\$10,265	\$10,265	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,564	\$2,921	\$2,673	\$2,673	
018500 WORKERS COMP EXPOSURE	\$3,888	\$3,809	\$6,691	\$6,691	
018501 WORKERS COMP EXPERIENCE	\$4,836	\$6,636	\$10,954	\$10,954	
SALARIES AND BENEFITS	\$624,246	\$605,256	\$737,385	\$737,385	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$48	\$0	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$2,759	\$5,730	\$6,500	\$6,500	
032591 CHGS IT COMM	\$3,220	\$3,038	\$3,600	\$3,600	

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

Function: GENERAL

Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
032900	HOUSEHOLD EXPENSE	\$203	\$126	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$6,528	\$4,978	\$6,000	\$6,000
033102	INSUR XP LIABILITY EXPOSURE	\$412	\$444	\$2,019	\$2,019
033103	INSUR XP MISCELLANEOUS	\$4,908	\$5,100	\$5,135	\$5,135
033105	INSUR XP LIABILITY EXPERIENCE	\$48	\$168	\$587	\$587
033500	MAINTENANCE OF EQUIPMENT	\$132,807	\$132,346	\$136,000	\$136,000
033592	CHGS IT MNT HARD/SOFTWARE	\$4,301	\$3,024	\$4,000	\$4,000
033727	MNT STR ADA	\$0	\$0	\$1,500	\$1,500
033791	CHGS FAC MGMT MAINT STR	\$8,869	\$3,494	\$8,000	\$8,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$104	\$0	\$0	\$0
034100	MEMBERSHIPS	\$720	\$1,318	\$1,600	\$1,600
034500	OFFICE EXPENSE	\$8,155	\$22,021	\$57,151	\$57,151
034526	OFFICE XP POSTAGE	\$1,861	\$9,894	\$23,000	\$23,000
034527	OFFICE XP PRINTING	\$5,548	\$8,865	\$9,000	\$9,000
034591	CHGS OC POSTAGE SVS	\$2,791	\$1,969	\$3,000	\$3,000
034592	CHGS OC OTHER MAIL SVS	\$692	\$1,587	\$1,800	\$1,800
034800	PROF & SPECIAL SERVICES	\$11,768	\$2,766	\$15,000	\$15,000
034818	PROF ELECTION SVS	\$21,650	\$22,635	\$25,000	\$25,000
034837	PROF PREEMPLOYMENT SVS	\$2,692	\$636	\$1,500	\$1,500
034892	CHGS IT PROFESSIONAL SVS	\$72,876	\$70,673	\$83,000	\$83,000
034900	PUBLICATIONS & LEGAL NOTICES	\$1,445	\$1,327	\$2,000	\$2,000
035100	RENTS & LEASES OF EQUIPMENT	\$4,319	\$4,319	\$5,000	\$5,000
035300	RENTS & LEASES OF STRUCTURES	\$111,876	\$111,876	\$111,922	\$111,922
035500	MINOR EQUIPMENT	\$2,605	\$3,593	\$4,000	\$4,000
035526	MNR EQP VOTING EQP	\$492	\$4,549	\$0	\$0
035590	CHGS IT SOFTWARE EQP	\$3,914	\$490	\$3,000	\$3,000
035591	CHGS IT HARDWARE EQP	\$5,198	\$8,555	\$18,000	\$18,000
035592	CHGS IT TELECOMM EQP	\$155	\$361	\$1,000	\$1,000
035744	SP DEPT XP ELECTION EXPENSES	\$90,712	\$133,792	\$172,000	\$172,000
035745	SP DEPT XP ELECTION WORKER FEE	\$38,409	\$44,012	\$53,000	\$53,000
035900	TRANSPORTATION & TRAVEL	\$20,758	\$35,866	\$37,523	\$37,523
035940	TRANS/TRVL FUEL	\$336	\$52	\$1,591	\$1,591
035990	CHGS FLEET TRANS/TRVL	\$175	\$0	\$0	\$0
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$48	\$59	\$0	\$0
036100	UTILITIES	\$16,307	\$16,230	\$19,000	\$19,000
SERVICES AND SUPPLIES		\$589,725	\$665,908	\$821,928	\$821,928
Category: 050 OTHER CHARGES					
050001	CENTRAL SERVICE COST A-87	\$73,984	\$57,315	\$57,107	\$57,107
050003	BUILDING & EQUIPMENT USE A-87	\$1,027	(\$1,028)	(\$1,028)	(\$1,028)

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

Function: GENERAL

Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER CHARGES	\$75,011	\$56,286	\$56,079	\$56,079
Total Expenditures/Appropriations:	\$1,288,983	\$1,327,451	\$1,615,392	\$1,615,392
Net Cost:	\$1,203,396	\$1,145,942	\$1,492,627	\$1,492,627

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

PROGRAM DESCRIPTION

A public facilities impact fee schedule which sets public facility fees for all new development within the County, outside the incorporated areas, was approved and adopted by Ordinance by the Board of Supervisors on April 22, 2008. This budget unit was created to maintain the revenues and expenditures associated with the collection of impact fees.

BUDGET REQUESTS

The FY 2015-16 requested budget includes \$376,000 in revenue and \$6,500 in expenditures.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 157 - IMPACT FEE ADMIN (FUND 0057)

Function: GENERAL

Activity: PROPERTY MANAGEMENT

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
693036 CHARGES FOR SVS ADMIN FEES	\$8,367	\$10,469	\$8,000	\$8,000	\$8,000
693056 IMPACT FEE TRAFFIC FACILITIES	\$79,824	\$97,094	\$78,000	\$78,000	\$78,000
693057 IMPACT FEE FIRE PROTECT FAC	\$79,214	\$95,942	\$70,000	\$70,000	\$70,000
693058 IMPACT FEE ANIMAL CONTROL FAC	\$10,589	\$13,459	\$10,000	\$10,000	\$10,000
693059 IMPACT FEE GENERAL GOVT FAC	\$64,080	\$82,564	\$60,000	\$60,000	\$60,000
693066 IMPACT FEE PUBLIC PROTECT FAC	\$90,281	\$115,937	\$80,000	\$80,000	\$80,000
693067 IMPACT FEE PUBLIC HEALTH FAC	\$36,208	\$46,020	\$30,000	\$30,000	\$30,000
693068 IMPACT FEE LIBRARY FACILITIES	\$6,419	\$8,153	\$5,000	\$5,000	\$5,000
693069 IMPACT FEE SHERIFF FACILITIES	\$43,371	\$55,908	\$35,000	\$35,000	\$35,000
CHARGES FOR SERVICES	\$418,356	\$525,549	\$376,000	\$376,000	\$376,000
Total Revenues:	\$418,356	\$525,549	\$376,000	\$376,000	\$376,000
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$500	\$500	\$500
034800 PROF & SPECIAL SERVICES	\$4,198	\$4,841	\$6,000	\$6,000	\$6,000
034807 PROF BANK SVS	\$1,271	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$5,470	\$4,841	\$6,500	\$6,500	\$6,500
Total Expenditures/Appropriations:	\$5,470	\$4,841	\$6,500	\$6,500	\$6,500
Net Cost:	(\$412,886)	(\$520,708)	(\$369,500)	(\$369,500)	(\$369,500)

INTERMOUNTAIN FAIR

Fund 0100 Intermountain Fair, Budget Unit 159

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$33,408.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 159 - INTERMOUNTAIN FAIR (FUND 0100)

Function: GENERAL - PROMOTION

Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,012	\$442	\$0	\$0	\$0
421200 RENTS/LEASES OF BUILDINGS	\$96,154	\$0	\$0	\$0	\$0
421601 INTERMOUNTAIN FAIR REVENUE	\$195,591	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$292,758	\$442	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$1,706	\$0	\$0	\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$250	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$4,349	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$1,956	\$4,349	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800282 TRANS IN BUILDING	\$50,000	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$50,000	\$0	\$0	\$0	\$0
Total Revenues:	\$344,714	\$4,791	\$0	\$0	\$0
Category: 010 SALARIES AND BENEFITS					
017000 EXTRA HELP	\$62,271	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE OASDI	\$902	\$0	\$0	\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$3,054	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$572	\$0	\$0	\$0	\$0
018500 WORKERS COMP EXPOSURE	\$548	\$0	\$0	\$0	\$0
018501 WORKERS COMP EXPERIENCE	\$96	\$96	\$884	\$884	\$884
SALARIES AND BENEFITS	\$64,391	\$3,150	\$884	\$884	\$884
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$237	\$0	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$4,232	\$0	\$0	\$0	\$0
032700 FOOD EXPENSE	\$362	\$0	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$8,460	\$0	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$58	\$0	\$0	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$6,444	\$6,576	\$6,194	\$6,194	\$6,194
033105 INSUR XP LIABILITY EXPERIENCE	\$60	\$2,292	\$8,116	\$8,116	\$8,116
033500 MAINTENANCE OF EQUIPMENT	\$381	\$0	\$0	\$0	\$0
033700 MAINTENANCE OF STRUCTURES	\$99,881	\$869	\$5,000	\$5,000	\$5,000
034300 MISCELLANEOUS EXPENSE	\$2,183	\$0	\$0	\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$65	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$1,131	\$0	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$402,612	\$0	\$0	\$0	\$0

Budget Unit: 159 - INTERMOUNTAIN FAIR (FUND 0100)

Function: GENERAL - PROMOTION

Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034807 PROF BANK SVS	\$4,407	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$2,910	\$0	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$367	\$0	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$22,747	\$0	\$0	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$1,493	\$0	\$0	\$0	\$0
036100 UTILITIES	\$45,261	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$603,297	\$9,737	\$19,310	\$19,310	\$19,310
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$15,339	\$0	\$13,214	\$13,214	\$13,214
OTHER CHARGES	\$15,339	\$0	\$13,214	\$13,214	\$13,214
Total Expenditures/Appropriations:	\$683,028	\$12,887	\$33,408	\$33,408	\$33,408
Net Cost:	\$338,314	\$8,096	\$33,408	\$33,408	\$33,408

GENERAL RESERVE

Fund 0170 General Reserves, Budget Unit 160

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

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

BUDGET REQUEST

The requested budget for General Reserve contains one revenue item; interest earnings (\$40,000). The current balance in the General Reserve is approximately \$10.6 million. This is 3.0 percent of total Government Funds appropriations (\$357.7 million).

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 160 - GENERAL RESERVES (FUND 0170)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400	REVENUE FROM MONEY & PROPERTY			
420000 INTEREST	\$41,503	\$52,343	\$40,000	\$40,000
REVENUE FROM MONEY & PROPERTY	\$41,503	\$52,343	\$40,000	\$40,000
Total Revenues:	\$41,503	\$52,343	\$40,000	\$40,000
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	(\$41,503)	(\$52,343)	(\$40,000)	(\$40,000)

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

PROGRAM DESCRIPTION

The Accumulated Capital Outlay (ACO) budget unit was established for the designation of funds to be held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the County General Fund.

BUDGET REQUEST

The FY 2015-16 requested budget appropriates \$1.6 million, a transfer-out for the remodel of two office buildings purchased in 2014 (re-budgeted from the prior year). When completed, the buildings will house Probation Department staff being relocated from the Public Safety Building. Revenue consists of interest earnings, \$7000.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget includes a transfer out of \$70,000 to Juvenile Hall for a security fencing project. The security project will be offset by a transfer-in from the Juvenile Hall capital project fund once the final payment is received from the State. Also included is a transfer-in of \$10 million from General Revenue, to begin setting aside funds for the remodel of the Courthouse once it is vacated by the Superior Court, and to remodel the old Juvenile Hall building for use as County offices.

PENDING ISSUES AND POLICY CONSIDERATIONS

The fund balance available in Accumulated Capital Outlay after adoption of the CEO's recommended budget will be \$12,287,314. Within the next five to ten years the County will undertake a number of significant capital projects, including repurposing the old Courthouse and Courthouse Annex, the Justice Center, and the old Juvenile Hall.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 161 - ACCUMULATED CAPITAL OUTLAY (FUND 0040)

Function: GENERAL - CAPITAL PROJECTS

Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$5,885	\$21,067	\$7,000	\$7,000
REVENUE FROM MONEY & PROPERTY	\$5,885	\$21,067	\$7,000	\$7,000
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$7,505,089	\$0	\$10,000,000	\$10,000,000
800169 TRANS IN MAJOR BLDG CAP PROJ	\$0	\$0	\$70,000	\$70,000
OTHR FINANCING SOURCES TRAN IN	\$7,505,089	\$0	\$10,070,000	\$10,070,000
Total Revenues:	\$7,510,974	\$21,067	\$10,077,000	\$10,077,000
Category: 095 OTHER FINANCING USES				
095169 TRAN OUT 169 CONSTRUCTION	\$2,500,000	\$0	\$0	\$0
095173 TRANS OUT MISC GENERAL	\$0	\$1,500,000	\$0	\$0
095262 TRAN OUT JUVENILE HALL	\$0	\$0	\$70,000	\$70,000
095263 TRAN OUT PROBATION	\$0	\$541,603	\$1,619,605	\$1,619,605
095410 TRAN OUT MENTAL HEALTH	\$185,984	\$0	\$0	\$0
OTHER FINANCING USES	\$2,685,984	\$2,041,603	\$1,689,605	\$1,689,605
Total Expenditures/Appropriations:	\$2,685,984	\$2,041,603	\$1,689,605	\$1,689,605
Net Cost:	(\$4,824,989)	\$2,020,535	(\$8,387,395)	(\$8,387,395)

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

PROGRAM DESCRIPTION

This budget unit accounts for expenditures to participate in business recruitment, development, attraction and retention programs, workforce development, increasing private investment/reinvestment, and other economic development activities, pursuant to policy direction of the Board of Supervisors.

BUDGET REQUESTS

The total General Fund appropriation requested for this budget unit for FY 2015-16 is \$49,500, an increase of \$1,200 when compared to the adjusted FY 2014-15 budget. This budget will end FY 2014-15 under budget by \$1,617. The breakdown of this budget unit is as follows:

\$37,500 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services, a status quo budget as compared to FY 2014-15; and

\$9,183 to the Superior California Economic Development District (SCEDD) as the County's proportionate contribution to the local match funding of the Federal Economic Development Administration Annual Economic Development Planning Grant. This amount is an estimate as it is based on the population of the counties and cities that are part of the Joint Powers Agreement and varies from year to year.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The County Executive Officer is the department head for this budget unit.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$46,969	\$46,683	\$49,500	\$49,500	
SERVICES AND SUPPLIES	\$46,969	\$46,683	\$49,500	\$49,500	
Total Expenditures/Appropriations:	\$46,969	\$46,683	\$49,500	\$49,500	
Net Cost:	\$46,969	\$46,683	\$49,500	\$49,500	

PUBLIC WORKS-LAND, BUILDINGS AND IMPROVEMENTS
 Fund 0062 General-Capital Projects, Budget Unit 166
 Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

The purpose of this budget unit is to comply with State law that requires that all major construction and improvement projects be compiled in one location within the overall County budget document.

Generally, projects that are requested and funded by departments are included in both this budget as well as in the respective sponsoring departmental budget. Project costs are reflected in this unit and are charged back to the sponsoring department by way of the cost applied line.

BUDGET REQUESTS

The following table illustrates the requested projects included in the Land, Buildings, and Improvements FY 2015-16 requested budget:

Project Name	Requested	Recommended	Funding Source
MHSA Breslauer Remodel	\$1,846,801	\$1,846,801	MHSA Fund
Social Svcs.2460 Breslauer Addition	\$725,000	\$0	
Facilities Mgmt. Placer St. Roof	\$45,000	\$45,000	Facilities Mgmt. Fund
Court Street 1600/1626 Remodel	\$1,619,605	\$1,619,605	Accumulated Capital Outlay
Jail Upgrade HVAC Controls	\$750,000	\$750,000	Criminal Justice Trust Fund
Jail Upgrade Security System	\$50,000	\$50,000	Criminal Justice Trust Fund
Public Health 2650 Breslauer Remodel (PH West Roof) & Carpet	\$317,130	\$317,130	PH Realignment
Total Project Cost	\$5,353,536	\$4,628,536	

This budget unit also funds the costs of professional services provided by Public Works personnel that are not directly attributable to a listed project. Those costs are estimated at \$51,500 for FY 2015-16. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$27,810 for the year, and the A-87 Central Service cost of \$6,398.

The Cost Applied amount of \$5.3 million is the sum of the requested projects budgeted in the originating departments. Appropriations in this unit allow the Public Works department to accumulate all projects in one place for tracking purposes. The remaining \$85,708 is a transfer-in from the General Fund to support activities not specific to a department.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head, with the following amendments: deletion of the addition to the Social Services Cascade Building on Breslauer Way. Appropriations and Cost Applieds are each reduced by \$725,000.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$71,941	\$63,691	\$85,708	\$85,708	
800260 TRANS IN JAIL	\$63,128	\$126,550	\$0	\$0	
800263 TRANS IN PROBATION	\$0	\$541,641	\$0	\$0	
800301 TRANS IN ROADS	\$212,081	\$87,682	\$0	\$0	
800404 TRANS IN M HLTH SERVICES ACT	\$52,373	\$716,967	\$0	\$0	
800410 TRANS IN MENTAL HEALTH	\$185,984	\$0	\$0	\$0	
800501 TRANS IN SOCIAL SERVICES	\$0	\$45,825	\$0	\$0	
800530 TRANS IN OPPORTUNITY CENTER	\$6,970	\$106,745	\$0	\$0	
800955 TRANS IN FACILITIES MGMT	\$0	\$43,727	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$592,480	\$1,732,831	\$85,708	\$85,708	
Total Revenues:					
	\$592,480	\$1,732,831	\$85,708	\$85,708	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$47,501	\$37,821	\$51,500	\$51,500	
034802 PROF ADMIN SVS	\$18,893	\$23,771	\$27,810	\$27,810	
SERVICES AND SUPPLIES	\$66,394	\$61,593	\$79,310	\$79,310	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$5,547	\$5,959	\$6,398	\$6,398	
OTHER CHARGES	\$5,547	\$5,959	\$6,398	\$6,398	
Category: 070 CAPITAL ASSETS					
061056 MHSA BRESLAUER REMODEL	\$52,373	\$716,967	\$1,846,801	\$1,846,801	
061059 PLACER DPW UPPER N REMODEL	\$212,081	\$87,682	\$0	\$0	
061061 MH BRES ROOF 4 AND 5	\$185,984	\$0	\$0	\$0	
061062 REDWOOD TRANSIT SHELTER	\$6,970	\$106,745	\$0	\$0	
061068 JAIL PHASE1 HOT WTR SYS UPGRD	\$63,128	\$126,550	\$0	\$0	
061080 SOCSVS 2460 BRESLAUER ADDITION	\$0	\$45,825	\$0	\$0	
061081 FAC MGMNT 1958 PLACER ROOF	\$0	\$43,727	\$45,000	\$45,000	
061084 1600/1626 COURT ST REMODEL	\$0	\$546,404	\$1,619,605	\$1,619,605	
061085 JAIL UPGRADE HVAC CONTROLS	\$0	\$0	\$750,000	\$750,000	
061086 JAIL UPGRADE SECURITY SYSTEM	\$0	\$47	\$50,000	\$50,000	
061087 PH 2650 BRESLAUER REMODEL	\$0	\$0	\$317,130	\$317,130	
CAPITAL ASSETS	\$520,538	\$1,673,951	\$4,628,536	\$4,628,536	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	\$0	\$0	(\$4,628,536)	(\$4,628,536)	
INTRAFUND TRANSFERS	\$0	\$0	(\$4,628,536)	(\$4,628,536)	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$592,480	\$1,741,504	\$85,708	\$85,708
Net Cost:	\$0	\$8,672	\$0	\$0

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

PROGRAM DESCRIPTION

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

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

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

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

BUDGET REQUESTS

The JRF Ribbon Cutting ceremony took place on November 6, 2013. The facility construction was complete and the Notice of Completion was issued on November 22, 2013. The Probation Department and juvenile wards moved in to the JRF on January 25, 2014. The project audit report was issued, and the final reimbursement claim request was sent to the state, on February 27, 2014. The final state payment was approved by the state on March 4, 2014 but has not yet been received by the County. The County expects to receive the balance of that final payment in FY 2015-16.

The requested budget appropriations in FY 2015-16 are \$133,544 and requested revenue is \$72,000, offset by remaining fund balance.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	(\$701)	\$477	\$0	\$0
REVENUE FROM MONEY & PROPERTY	(\$701)	\$477	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
541000 STATE FACILITY GRANT	\$2,967,346	\$0	\$72,000	\$72,000
INTERGOVERNMENTAL REVENUES	\$2,967,346	\$0	\$72,000	\$72,000
Total Revenues:	\$2,966,644	\$477	\$72,000	\$72,000
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$5,303	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$37,603	\$0	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$5,700	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$4,659	\$0	\$0	\$0
033729 MNT STR FAC MGMT APRV	\$4,051	\$0	\$0	\$0
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,478	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$46	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$17,756	\$0	\$0	\$0
034536 OFFICE XP OFFICE FURNITURE	\$15,568	\$0	\$0	\$0
034806 PROF AUDIT SVS	\$12,000	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$7,701	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$608	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,391	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$118,868	\$0	\$0	\$0
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$4,557	\$0	\$64,999	\$64,999
OTHER CHARGES	\$4,557	\$0	\$64,999	\$64,999
Category: 070 CAPITAL ASSETS				
061047 JUVENILE HALL BUILDING	\$2,965,436	\$0	\$0	\$0
065283 2 CLOTHES WASHERS	\$26,162	\$0	\$0	\$0
065284 1 VENDING MACHINE	\$5,810	\$0	\$0	\$0
CAPITAL ASSETS	\$2,997,409	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES				
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$0	\$70,000	\$70,000
095263 TRAN OUT PROBATION	\$0	\$45,000	\$0	\$0
OTHER FINANCING USES	\$0	\$45,000	\$70,000	\$70,000

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$3,120,835	\$45,000	\$134,999	\$134,999
Net Cost:	\$154,190	\$44,522	\$62,999	\$62,999

ADULT REHABILITATION CENTER CONSTRUCTION

Fund 0047 Public Safety, Budget Unit 16903

Patrick J. Minturn, Director Public Works

PROGRAM DESCRIPTION

This budget was established to build a new adult rehabilitation center (ARC). Shasta County received a conditional funding award in the amount of \$20 million from the state Adult Local Criminal Justice Facilities Construction Funding Program (SB 1022) to construct a new 64 to 128-bed dormitory-style medium-security adult rehabilitation center. The total construction project is estimated to cost \$22.5 million, with a County cash and in-kind match, along with costs not eligible for state funding, in the amount of \$2.5 million.

The project is a 36,000 square foot 64-bed dormitory-style medium-security adult rehabilitation center. The ARC design will promote a safe and secure environment to advance the rehabilitation of the County's adult low-level offenders, which will be especially helpful to the County, the County's Community Correction Plan, and the community in light of AB109/2011 Public Safety Realignment. It will primarily be constructed of insulated concrete masonry units which will add to the energy efficiency, security and durability of the ARC. In addition to space for 64 dormitory-style-bed housing, the ARC will include space for the Sheriff's Work Release and other alternate custody programs. Also, after the County builds the ARC the entire kitchen and laundry facilities currently located at the Main Jail will both be moved in to the new ARC. This will provide many benefits. First of all, both the kitchen and laundry facilities in the ARC will provide new vocational programs in culinary arts, food service, and industrial laundry. Second, aging kitchen and laundry facilities will be replaced with new state-of-the-art facilities, which will also likely be less expensive to maintain and operate. Third, a new, more cost effective cook-and-serve food program will be implemented which could save the County in annual operating costs. Finally, the space vacated in the Main Jail could be remodeled in the future to add additional, badly needed, mental health jail beds or programming space. The ARC is tentatively scheduled to open in December of 2018.

BUDGET REQUESTS

On October 15, 2013 the Board accepted the \$20 million conditional award from the state and appropriated \$2.5 million for the County's cost of the project.

Expenditures in the amount of \$1.9 million are requested in the FY 2015-16 requested budget, offset with use of project fund balance. Expenditures will support staff and consultant work for design and construction management, contract negotiations, California Environmental Quality Act (CEQA) compliance, state Real Estate Due Diligence costs, site preparation, as well as permits and fees.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

Similar to the County's SB 81 Juvenile Rehabilitation Facility, the ARC is funded with state lease-revenue bonds. This funding program is complex and requires the County to comply with several state tasks and state-county agreements, in a timely manner. The Ground Lease sets forth the terms and conditions under which the County will lease the project site (real property) to the California Department of Corrections and Rehabilitation (CDCR) for the purposes of making the County eligible for the state's lease-revenue bond financing program. The Right of Entry agreement sets forth the County's authorization from CDCR (with the consent of the State Public Works Board (SPWB)) to use the project site in order to construct the new facility. When construction of the ARC is about 90-95% complete the state Department of Finance issues the lease-revenue bonds. After the ARC is built the SPWB leases the ARC to CDCR via a Facility Lease in order for CDCR to pay the annual lease-revenue bond payments to the SPWB (State General Funds allocated annually by the Legislature and Governor in CDCR's operating

budget). After the Site Lease and the Facility Lease is executed (the County will not be a party to either of these agreements), the County enters in to the Facility Sublease with CDCR (with the consent of the SPWB) in order to occupy and operate the ARC. The Facility Sublease is subordinate to and the term runs concurrently with the Facility Lease. After the state lease-revenue bonds are paid in full/fully retired then the Ground Lease, Facility Lease, and Facility Sublease all terminate and ownership of the ARC reverts to the County. The term of the outstanding bonds could be as long as 30 years.

Annual staff and operating costs for a 64-bed facility are estimated to start at \$3.9 million and projected to increase (by using a simple three percent annual inflation factor) to \$9.5 million 30 years from now. These costs are offset by reducing the Jail budget by \$1.1 million due to the transfer of the kitchen and laundry facilities, as well as food costs for both facilities. Costs are further offset by transferring the Sheriff's current Work Release budget, and related AB 109/2011 Realignment revenue, as well. At this point in time, the County plans to fund the net increase of \$2.1 million per year from General Funds and Proposition 172 (Public Safety Augmentation) funds.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
42000 INTEREST	\$5,042	\$11,448	\$4,000	\$4,000
REVENUE FROM MONEY & PROPERTY	\$5,042	\$11,448	\$4,000	\$4,000
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$2,500,000	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,500,000	\$0	\$0	\$0
Total Revenues:	\$2,505,042	\$11,448	\$4,000	\$4,000
Category: 030 SERVICES AND SUPPLIES				
034800 PROF & SPECIAL SERVICES	\$75,370	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$75,370	\$0	\$0	\$0
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$818	\$818
OTHER CHARGES	\$0	\$0	\$818	\$818
Category: 070 CAPITAL ASSETS				
061070 SH ADULT REHAB CENTER BLDG	\$0	\$587,139	\$1,900,000	\$1,900,000
CAPITAL ASSETS	\$0	\$587,139	\$1,900,000	\$1,900,000
Total Expenditures/Appropriations:	\$75,370	\$587,139	\$1,900,818	\$1,900,818
Net Cost:	(\$2,429,672)	\$575,690	\$1,896,818	\$1,896,818

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenue in the amount of \$17,000 and \$23,200 in expenditures. Revenues are anticipated to increase by \$2,000 compared to the FY 2014-15 adjusted budget. This budget unit is anticipated to end FY 2014-15 under budget by approximately \$6,000.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
671230 CORNER SURVEY FEES	\$11,650	\$12,180	\$13,000	\$13,000	
671300 PARCEL & TRACT MAPS	\$3,370	\$3,850	\$4,000	\$4,000	
CHARGES FOR SERVICES	\$15,020	\$16,030	\$17,000	\$17,000	
Total Revenues:	\$15,020	\$16,030	\$17,000	\$17,000	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$13,220	\$14,032	\$17,000	\$17,000	
034827 PROF LABOR MGMT SVS	\$0	\$0	\$6,000	\$6,000	
SERVICES AND SUPPLIES	\$13,220	\$14,032	\$23,000	\$23,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$140	\$80	\$200	\$200	
OTHER CHARGES	\$140	\$80	\$200	\$200	
Total Expenditures/Appropriations:	\$13,360	\$14,112	\$23,200	\$23,200	
Net Cost:	(\$1,659)	(\$1,917)	\$6,200	\$6,200	

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2015-16 budget request reflects a net cost of \$784,878, an increase of 19 percent. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with the first floor and basement of the Courthouse, some residual expenses of the Public Safety Building, the Administration Center Parking Garage; and the old Jail. In total, these charges are \$60,200. Also included is the cost of the Illegal Dumping Program coordinated through the District Attorney (\$132,523); the annual county financial audit (\$79,800); nuisance abatement clean-up (\$75,000); assessment appeals, employee appeals and nuisance abatement appeals, (\$130,000); the actuarial for Other Post-Employment Benefits (\$40,000); and the annual contribution to the Women's Refuge (\$24,300).

Under "Other Charges" is the annual allocation for the court ordered tax back-fill to the City of Shasta Lake (\$250,000); and the County's annual contribution (\$62,000) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$71,395) are the reimbursement from various special districts and other agencies for their distributed share of the County audit via the A-87 Cost Allocation Plan.

Revenue of \$10,000 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head, with an increase to the contribution to LAFCO, for a new total of \$85,000.

PENDING ISSUES AND POLICY CONSIDERATIONS

Only a portion of the cost to enforce the County's medical marijuana ordinance is contained in this budget unit; included are appropriations for legal services for nuisance abatement hearings, and clean-up of illegal grows. Not included is the cost of the staff dedicated to the enforcement; those costs are included in the General Fund Transfer Out in the General Revenue Budget Unit. A summary of the cost for FY 2015-16 code enforcement for the medical marijuana ordinance is \$434,082: legal services, \$100,000; clean-up, \$15,000; Building Inspectors and staff, \$164,082; one full-time Sheriff Deputy and extra-help Deputies as needed, \$155,000.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the recommended budget, and as amended by the Board of Supervisors prior to commencing the public hearing; appropriate one-percent of Transient Occupancy Taxes (\$8,085) collected in each Supervisorial District to promote tourism in the unincorporated areas in Shasta County.

Budget Unit: 173 - MISCELLANEOUS GENERAL I (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
421431 SCAC PARKING METERS	\$10,460	\$9,295	\$10,000	\$10,000	
REVENUE FROM MONEY & PROPERTY	\$10,460	\$9,295	\$10,000	\$10,000	
Category: 600 CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$546	\$480	\$450	\$450	
CHARGES FOR SERVICES	\$546	\$480	\$450	\$450	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$1,500,000	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$0	\$1,500,000	\$0	\$0	
Total Revenues:					
	\$11,006	\$1,509,775	\$10,450	\$10,450	
Category: 030 SERVICES AND SUPPLIES					
032992 CHGS FAC MGMT HSHLD XP	\$8	\$318	\$200	\$200	
033791 CHGS FAC MGMT MAINT STR	\$7,854	\$15,533	\$30,000	\$30,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,000	\$0	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$138,048	\$98,800	\$173,223	\$173,223	
034806 PROF AUDIT SVS	\$73,000	\$76,350	\$79,800	\$79,800	
034810 PROF CLEANUP SVS	\$59,888	\$29,518	\$75,000	\$75,000	
034828 PROF LEGAL SVS	\$60,594	\$48,578	\$130,000	\$130,000	
034839 PROF PROGRAM SVS	\$24,300	\$24,300	\$24,300	\$24,300	
034857 PROF BOARD/PANEL SVS	\$480	\$80	\$2,000	\$2,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$156	\$0	\$200	\$200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$33,548	\$0	\$10,000	\$1,915	
036100 UTILITIES	\$51,970	\$27,518	\$30,000	\$30,000	
SERVICES AND SUPPLIES	\$450,848	\$320,998	\$554,723	\$554,723	
Category: 050 OTHER CHARGES					
050600 JUDGEMENTS & DAMAGES	\$5,206	\$200,894	\$250,000	\$250,000	
051387 CONTR TO LAFCO	\$62,000	\$62,000	\$85,000	\$85,000	
OTHER CHARGES	\$67,206	\$262,894	\$335,000	\$335,000	
Category: 070 CAPITAL ASSETS					
061082 1626 COURT ST BUILDING	\$400,597	\$0	\$0	\$0	
061083 1600 COURT/1815 YUBA BUILDING	\$0	\$1,415,124	\$0	\$0	
CAPITAL ASSETS	\$400,597	\$1,415,124	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$70,847)	(\$71,055)	(\$71,395)	(\$71,395)	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTRAFUND TRANSFERS	(\$70,847)	(\$71,055)		(\$71,395)	(\$71,395)
Total Expenditures/Appropriations:	\$847,805	\$1,927,961		\$818,328	\$818,328
Net Cost:	\$836,798	\$418,186		\$807,878	\$807,878

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

PROGRAM DESCRIPTION

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. On June 10, 2014, the Board renewed a grant agreement with Shasta Community Health Center in the amount of ten percent of the annual tobacco settlement receipts to provide health care services to the medically underserved population of Shasta County. Long-term debt payments for the new Administration Center are made from this budget unit. On June 24, 2008, the Board of Supervisors dedicated 90 percent of the annual tobacco settlement receipts to the repayment of bond financing for the construction of the Administration Building (SCAC) and appurtenant parking. In January 2013, the County refunded the lease-revenue bonds on the SCAC, realizing annual savings of almost \$500,000 through the life of the debt.

BUDGET REQUEST

The FY 2015-16 budget request anticipates Tobacco Settlement revenue of \$1.5 million. The Shasta Community Health Center will receive ten percent; the remaining 90 percent will offset the debt service on the SCAC building. The \$2.38 million transfer-out is the debt service. The net county cost for this budget unit is \$1.07 million.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

Tobacco settlement payments are dependent upon cigarette sales volume. The master settlement agreement report is received annually in April so we are only able to estimate the revenue for the coming year.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
f	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799345 TOBACCO SETTLEMENT	\$1,560,553	\$1,544,886	\$1,500,000	\$1,500,000	
MISCELLANEOUS REVENUES	\$1,560,553	\$1,544,886	\$1,500,000	\$1,500,000	
Total Revenues:	\$1,560,553	\$1,544,886	\$1,500,000	\$1,500,000	
Category: 030 SERVICES AND SUPPLIES					
034823 PROF HEALTH SVS	\$156,033	\$154,488	\$200,000	\$200,000	
SERVICES AND SUPPLIES	\$156,033	\$154,488	\$200,000	\$200,000	
Category: 095 OTHER FINANCING USES					
095805 TRAN OUT ADMIN CTR BOND	\$2,378,450	\$2,298,282	\$2,376,550	\$2,376,550	
OTHER FINANCING USES	\$2,378,450	\$2,298,282	\$2,376,550	\$2,376,550	
Total Expenditures/Appropriations:	\$2,534,483	\$2,452,771	\$2,576,550	\$2,576,550	
Net Cost:	\$973,929	\$907,884	\$1,076,550	\$1,076,550	

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

PROGRAM DESCRIPTION

This budget reflects the fiscal activity of the "umbrella" organization, which provides operational and administrative support to eleven active County Service Areas (CSA), four Street Lighting Districts and 88 subsidiary Permanent Road Divisions. More than 3,500 County residents currently benefit from the services provided by CSAs. The CSA Administration Fund is financed entirely by the charges to the individual CSAs. Responsibility for management of this unit, and provision of CSA services, is within the Department of Public Works. Personnel directly assigned to CSA Administration include one clerical position, five field technicians, and five extra-help technicians.

BUDGET REQUESTS

The FY 2015-16 requested budget includes \$812,423 in both expenditures and revenues. The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
692050 CSA ADMIN FEES	\$751,910	\$640,192	\$812,423	\$812,423
CHARGES FOR SERVICES	\$751,910	\$640,192	\$812,423	\$812,423
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$462	\$41,663	\$0	\$0
MISCELLANEOUS REVENUES	\$462	\$41,663	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896101 SALE OF SURPLUS PROPERTY	\$0	\$180	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$180	\$0	\$0
Total Revenues:	\$752,372	\$682,035	\$812,423	\$812,423
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$295,975	\$269,810	\$317,369	\$317,369
011200 TERMINATION/SPECIAL PAY	\$25,807	\$450	\$0	\$0
017000 EXTRA HELP	\$57,901	\$55,228	\$60,084	\$60,084
017502 OVERTIME PAY	\$40,560	\$24,993	\$33,000	\$33,000
017505 STANDBY PAY	\$14,552	\$15,355	\$15,500	\$15,500
017509 HOLIDAY OVERTIME PAY	\$1,297	\$1,922	\$1,500	\$1,500
018100 EMPLOYER SHARE OASDI	\$28,755	\$23,928	\$29,090	\$29,090
018201 EMPLOYER SHARE RETIREMENT	\$40,690	\$40,080	\$50,605	\$50,605
018300 EMPLOYER SHARE HEALTH INSUR	\$79,789	\$68,593	\$78,303	\$78,303
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,918	\$26,117	\$9,522	\$9,522
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,773	\$2,669	\$2,440	\$2,440
018500 WORKERS COMP EXPOSURE	\$3,853	\$3,314	\$5,405	\$5,405
018501 WORKERS COMP EXPERIENCE	\$14,340	\$18,792	\$28,391	\$28,391
SALARIES AND BENEFITS	\$613,216	\$551,256	\$631,209	\$631,209
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,000	\$1,000	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$2,703	\$3,521	\$3,600	\$3,600
032591 CHGS IT COMM	\$152	\$459	\$477	\$477
032700 FOOD EXPENSE	\$40	\$34	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$0	\$709	\$150	\$150
033102 INSUR XP LIABILITY EXPOSURE	\$409	\$392	\$1,655	\$1,655
033103 INSUR XP MISCELLANEOUS	\$132	\$336	\$215	\$215
033105 INSUR XP LIABILITY EXPERIENCE	\$972	\$1,056	\$4,826	\$4,826
033500 MAINTENANCE OF EQUIPMENT	\$986	\$1,005	\$500	\$500
033547 MAINT EQP TRUCKS	\$39,242	\$33,994	\$40,000	\$40,000

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$458	\$378	\$414	\$414	
033700 MAINTENANCE OF STRUCTURES	\$0	\$694	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$359	\$3,125	\$0	\$0	
034500 OFFICE EXPENSE	\$1,680	\$611	\$1,000	\$1,000	
034592 CHGS OC OTHER MAIL SVS	\$0	\$39	\$79	\$79	
034800 PROF & SPECIAL SERVICES	\$3,435	\$3,583	\$5,000	\$5,000	
034802 PROF ADMIN SVS	\$25,466	\$24,000	\$22,000	\$22,000	
034831 PROF MEDICAL SVS	\$0	\$0	\$250	\$250	
034837 PROF PREEMPLOYMENT SVS	\$836	\$451	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$7,038	\$7,004	\$6,956	\$6,956	
034900 PUBLICATIONS & LEGAL NOTICES	\$158	\$552	\$200	\$200	
035500 MINOR EQUIPMENT	\$650	\$334	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$333	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$1,566	\$1,000	\$1,000	
035592 CHGS IT TELECOMM EQP	\$42	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$330	\$1,418	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$100	\$0	\$500	\$500	
035940 TRANS/TRVL FUEL	\$37,594	\$28,366	\$40,000	\$40,000	
SERVICES AND SUPPLIES	\$124,123	\$114,635	\$131,322	\$131,322	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$15,065	\$16,144	\$9,891	\$9,891	
OTHER CHARGES	\$15,065	\$16,144	\$9,891	\$9,891	
Category: 070 CAPITAL ASSETS					
065083 1 TRUCK W/ ACCESSORIES	\$0	\$0	\$40,000	\$40,000	
CAPITAL ASSETS	\$0	\$0	\$40,000	\$40,000	
Total Expenditures/Appropriations:	\$752,405	\$682,035	\$812,422	\$812,422	
Net Cost:	\$33	(\$0)	(\$1)	(\$1)	

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

PROGRAM DESCRIPTION

The Secure Rural Schools and Community Self-Determination Act of 2000 is a federal program that increased timber receipts for local schools and roads. The Act allocated 85 percent of these funds to local schools and roads. It also set aside the remaining 15 percent for projects to be allocated at the Board of Supervisor's discretion. This 15 percent can be allocated for projects in the woods (Title II) and/or to reimburse county departments for expenses incurred on federal lands or for fire education programs (Title III). The Board has selected a Resource Advisory Committee (RAC) to develop project proposals. County departments that meet the above criteria may also submit requests for project funding.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$70,000 and revenues in the amount of \$200. Expenditures that exceed revenues will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$386	\$754	\$200	\$200	\$200
REVENUE FROM MONEY & PROPERTY	\$386	\$754	\$200	\$200	\$200
Category: 500 INTERGOVERNMENTAL REVENUES					
560982 FED FOREST SVS TITLE III GRANT	\$135,724	\$126,673	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$135,724	\$126,673	\$0	\$0	\$0
Total Revenues:	\$136,110	\$127,427	\$200	\$200	\$200
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$2,104	\$593	\$18,500	\$18,500	\$18,500
034900 PUBLICATIONS & LEGAL NOTICES	\$137	\$0	\$500	\$500	\$500
SERVICES AND SUPPLIES	\$2,242	\$593	\$19,000	\$19,000	\$19,000
Category: 095 OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$41,756	\$41,612	\$0	\$0	\$0
095301 TRAN OUT ROADS	\$0	\$5,190	\$0	\$0	\$0
096391 TRAN OUT FIRE ZONE #1	\$0	\$23,441	\$51,000	\$51,000	\$51,000
OTHER FINANCING USES	\$41,756	\$70,243	\$51,000	\$51,000	\$51,000
Total Expenditures/Appropriations:	\$43,998	\$70,836	\$70,000	\$70,000	\$70,000
Net Cost:	(\$92,112)	(\$56,590)	\$69,800	\$69,800	\$69,800

CENTRAL SERVICE COSTS (A-87)

Fund 0060 General, Budget Unit 199

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

This budget unit reflects expense offsets and revenue from that portion of the County-wide cost allocation plan (A-87) charged to departments and agencies outside the County's general operating funds. The cost offsets reflected in this budget unit total \$1.35 million for FY 2015-16 as calculated by the Auditor-Controller's Office. This is a decrease of \$1.1 million from the prior fiscal year and is primarily attributed to the refinance of the administrative building.

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

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head, with a reduction due to the recalculation of building and equipment charges for the new Juvenile Rehabilitation Facility, for a revised offset of \$1.23 million for FY 2015-16.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The County Executive Officer and the County Auditor-Controller concur with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 199 - CENTRAL SERVICE COST A-87 (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$2,333,013)	(\$2,456,208)	(\$1,232,836)	(\$1,232,836)	(\$1,232,836)
INTRAFUND TRANSFERS	(\$2,333,013)	(\$2,456,208)	(\$1,232,836)	(\$1,232,836)	(\$1,232,836)
Category: 095 OTHER FINANCING USES					
095227 TRAN OUT DISTRICT ATTORNEY	\$19,301	\$9,651	\$0	\$0	\$0
095228 TRAN OUT CHILD SUPPORT SVS	\$35,624	\$17,811	\$0	\$0	\$0
095235 TRAN OUT SHERIFF	\$38,772	\$19,386	\$0	\$0	\$0
095260 TRAN OUT JAIL	\$19,461	\$9,731	\$0	\$0	\$0
095262 TRAN OUT JUVENILE HALL	\$6,917	\$3,458	\$0	\$0	\$0
095263 TRAN OUT PROBATION	\$12,633	\$6,317	\$0	\$0	\$0
095286 TRAN OUT PLANNING	\$3,645	\$1,823	\$0	\$0	\$0
095530 TRAN OUT OPPORTUNITY CENTER	\$75,627	\$67,224	\$0	\$0	\$0
095925 TRAN OUT INFORMATION TECH	\$540,780	\$480,695	\$0	\$0	\$0
095955 TRAN OUT FACILITIES MGMT	\$10,656	\$5,328	\$0	\$0	\$0
OTHER FINANCING USES	\$763,421	\$621,425	\$0	\$0	\$0
Total Expenditures/Appropriations:	(\$1,569,591)	(\$1,834,782)	(\$1,232,836)	(\$1,232,836)	(\$1,232,836)
Net Cost:	(\$1,569,591)	(\$1,834,782)	(\$1,232,836)	(\$1,232,836)	(\$1,232,836)

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TRIAL COURTS

Fund 0060 General, Department 201

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

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

The County transferred responsibility for five court facilities to the Judicial Council of California, (JCC), on December 17, 2008. The County is the managing party in three facilities: Burney Joint Use Building, Justice Center, and Juvenile Hall. The JCC is the managing party in the Main Courthouse and Courthouse Annex. A Joint Occupancy Agreement and Memorandum of Understanding between the County and the JCC memorialize the party's roles and responsibilities. The County is obligated to pay the JCC an annual County Facility Payment (\$457,370), to offset the Court's historical expense for operations and maintenance of the court facilities.

The expenses remaining in this budget unit are considered County costs under the rules of "trial court funding." This includes court facilities, maintenance of effort (MOE) responsibilities, debt payment on courthouse renovation and justice center construction, and the costs associated with 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. Starting in FY 2010-11, this budget also includes costs to relocate County-staff from the Public Safety Building. Other Revenue consists of fines, fees, and forfeitures collected pursuant to various legislative codes and retained by the County.

BUDGET REQUESTS

The costs remaining in this budget unit are for non-CRC 810 costs. This includes court facilities, the maintenance of effort (MOE) allocation, debt payments on the Courthouse renovation project, inmate transportation, and costs associated with the collection division. Total requested appropriations for FY 2015-16 are \$3.5 million.

Revenues remain flat, a symptom of the economic downturn which affects the public's ability to pay court fines and fees. Requested revenues are \$2.6 million.

The State selected property for its proposed new Redding Courthouse on Court Street across from the existing Main Courthouse. The County negotiated the sale of the Public Safety Building and adjacent parking lots to the JCC. Included is an appropriation (\$1 million) for costs associated with relocating the Sheriff and Probation departments before December 31, 2015.

The net-county-cost for this budget unit is \$741,116.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The JCC's timeline to commence construction of the New Redding Courthouse has been delayed until at least 2016-17. The County's holding over in the Public Safety Building was extended to December 31, 2015. Future budgets will be impacted by the need to provide alternative office space for both Probation and Sheriff staff and operations during the construction of the new courthouse and the remodel of the existing courthouse.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 300 FINES, FORFEITURES & PENALTIES				
317500 VEHICLE CODE FINES	\$152,425	\$155,335	\$158,000	\$158,000
317504 VCF BASE FINES COUNTY	\$453,298	\$460,943	\$470,000	\$470,000
318500 COURT FINES	\$35,548	\$34,440	\$36,000	\$36,000
318504 CF BASE FINES COUNTY	\$32,292	\$35,768	\$37,000	\$37,000
318525 COURT FINE SARB TRUANCY	\$3	\$4	\$0	\$0
318590 RESTITUTION FINES REBATE	\$21,065	\$22,207	\$25,000	\$25,000
319101 PENALTY ASSESSMENT	\$333,615	\$333,226	\$335,000	\$335,000
319102 VCF ADDITIONAL PARKING PENALTY	\$5,039	\$5,585	\$5,000	\$5,000
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$615,794	\$546,754	\$533,315	\$533,315
FINES, FORFEITURES & PENALTIES	\$1,649,084	\$1,594,266	\$1,599,315	\$1,599,315
Category: 600 CHARGES FOR SERVICES				
675101 RESTITUTION ADMIN FEE	\$14,763	\$19,010	\$19,000	\$19,000
675260 FCS FILING FEES	\$6,100	\$5,710	\$6,000	\$6,000
675500 COURT FEES	\$210	\$379	\$700	\$700
675760 TRAFFIC SCHOOL ADMIN FEE	\$152,179	\$143,928	\$170,000	\$170,000
675761 TRAFFIC VIOLATOR (\$24)	\$99,686	\$98,703	\$112,000	\$112,000
675762 TRAFFIC VIOLATOR (BAL)	\$407,024	\$434,549	\$477,000	\$477,000
675771 PROOF OF CORRECTION (\$10)	\$443	\$416	\$400	\$400
675900 DUI SCHOOL ADMIN FEES	\$12,251	\$12,539	\$12,000	\$12,000
679915 RECORDING & INDEXING FEE	\$101,844	\$105,752	\$106,000	\$106,000
693001 CHARGES FOR SERVICES	\$68,606	\$81,679	\$65,000	\$65,000
693006 CHGS FOR SVS COURT COLLECTIONS	\$183,639	\$188,152	\$185,000	\$185,000
693010 RETURNED CHECK SERVICE CHARGE	\$2,053	\$1,911	\$2,000	\$2,000
CHARGES FOR SERVICES	\$1,048,801	\$1,092,734	\$1,155,100	\$1,155,100
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$0	(\$0)	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$18,293	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$7,243	\$11,708	\$0	\$0
799900 CASH OVER/SHORT	\$0	\$4	\$0	\$0
MISCELLANEOUS REVENUES	\$7,243	\$30,006	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800804 TRANS IN JUSTICE CTR BOND	\$0	\$6	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$0	\$6	\$0	\$0
Total Revenues:	\$2,705,129	\$2,717,013	\$2,754,415	\$2,754,415
Category: 010 SALARIES AND BENEFITS				
018501 WORKERS COMP EXPERIENCE	\$11,108	(\$9,048)	\$16,210	\$16,210

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SALARIES AND BENEFITS	\$11,108	(\$9,048)		\$16,210	\$16,210
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$4	\$4		\$4	\$4
032992 CHGS FAC MGMT HSHLD XP	\$82	\$6		\$4	\$4
033103 INSUR XP MISCELLANEOUS	\$10,704	\$10,668		\$10,144	\$10,144
033700 MAINTENANCE OF STRUCTURES	\$71,491	\$47,104		\$71,000	\$71,000
033791 CHGS FAC MGMT MAINT STR	\$85,948	\$78,459		\$90,000	\$90,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$11,928	\$0		\$25,000	\$25,000
034310 MISC XP PRIOR PERIOD EXP ADJ	\$10	\$0		\$10	\$10
034800 PROF & SPECIAL SERVICES	\$91,418	\$97,438		\$107,233	\$107,233
034811 PROF COLLECTIONS SVS	\$183,639	\$188,152		\$185,000	\$185,000
034890 CHGS FAC MGMT PROF SVS	\$0	\$103		\$4	\$4
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$2,044		\$1,000,000	\$1,000,000
035940 TRANS/TRVL FUEL	\$773	\$1,910		\$2,760	\$2,760
035990 CHGS FLEET TRANS/TRVL	\$9,731	\$12,992		\$18,552	\$18,552
036100 UTILITIES	\$201,632	\$169,110		\$150,000	\$150,000
SERVICES AND SUPPLIES	\$667,364	\$607,994		\$1,659,711	\$1,659,711
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$12,356	\$9,831		\$26,610	\$26,610
050003 BUILDING & EQUIPMENT USE A-87	\$2,315	\$2,315		\$2,315	\$2,315
051391 CONTR TO STATE OF CALIFORNIA	\$1,225,905	\$1,244,217		\$1,257,370	\$1,257,370
OTHER CHARGES	\$1,240,577	\$1,256,365		\$1,286,295	\$1,286,295
Category: 095 OTHER FINANCING USES					
095803 TRAN OUT COURTHOUSE BOND	\$530,641	\$534,643		\$533,315	\$533,315
095804 TRAN OUT JUSTICE CTR BOND	\$87,168	\$12,111		\$0	\$0
OTHER FINANCING USES	\$617,809	\$546,754		\$533,315	\$533,315
Total Expenditures/Appropriations:	\$2,536,859	\$2,402,067		\$3,495,531	\$3,495,531
Net Cost:	(\$168,270)	(\$314,946)		\$741,116	\$741,116

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

PROGRAM DESCRIPTION

The Conflict Public Defense budget funds competent legal representation for persons unable to afford counsel in certain kinds of cases where life or liberty is at stake. Primary legal services are provided by staff in the County's Public Defender Office (Budget unit 207). 2011 Realignment, signed by the Governor on April 4, 2011 and effective October 1, 2011, requires the Public Defender to provide defense for Probation, Mandatory Supervision, and Post Release Community Supervision Revocation Hearings. Effective July 1, 2013, this also includes most Parole Revocation Hearings as well. For cases in which the Public Defender must declare a legal conflict of interest, a local, private attorney provides services through a single contract (Budget unit 203). Federal and State laws mandate that these services be provided, however, the cost of providing legal counsel to indigent clients falls mainly to the County. In cases where both the Public Defender and local contracted public defender must declare a conflict, the courts will appoint an attorney.

BUDGET REQUESTS

The FY 2015-16 budget request is status quo with appropriations of almost \$2.7 million, revenue at \$14,000, and a net-county-cost of \$2.68 million. The Board approved a Conflict Public Defender contract extension and cost increase on August 9, 2014. The FY 2015-16 contract cost increase was absorbed within existing appropriations by reducing other accounts that had been increased in the past due to the large, complex Ponzi scheme case that has been fully adjudicated. Therefore Services & Supplies requested for FY 2015-16 is reduced overall by 0.6 percent, or \$13,781, less than the FY 2014-15 Adjusted Budget. This will help to offset an increase in A-87, Central Services charges, by 43.6 percent, or \$13,781. This budget unit is anticipated to finish FY 2014-15 under budget by \$656,400, or 24.5 percent, primarily due to lower than anticipated investigation expenses and a projection to close the fiscal year without the need to expend the \$250,000 contingency. The Requested Budget also includes a roll-over of the \$250,000 contingency which is the historical amount budgeted for contingency reserve for investigative and court-ordered costs outside of the County's control. In the event expenses exceed budget authority during the fiscal year, the Board will be asked to consider appropriating these contingency funds.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 203 - CONFL PUBLIC DEFENDER (FUND 0060)
Function: PUBLIC PROTECTION
Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
669100 PUBLIC DEFENDER FEES	\$19,075	\$14,336	\$14,000	\$14,000	
CHARGES FOR SERVICES	\$19,075	\$14,336	\$14,000	\$14,000	
Total Revenues:	\$19,075	\$14,336	\$14,000	\$14,000	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$4,000	\$4,000	
034828 PROF LEGAL SVS	\$1,439,348	\$1,563,749	\$1,695,401	\$1,695,401	
034849 PROF TECHNOLOGICAL SVS	\$0	\$0	\$1,000	\$1,000	
034855 PROF INVESTIGATION SVS	\$330,200	\$248,722	\$395,000	\$395,000	
034856 PROF HOMICIDE SVS	\$71,556	\$97,850	\$300,000	\$300,000	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$0	\$100	\$100	
034900 PUBLICATIONS & LEGAL NOTICES	\$954	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$1,842,059	\$1,910,322	\$2,395,501	\$2,395,501	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$35,615	\$31,631	\$45,412	\$45,412	
OTHER CHARGES	\$35,615	\$31,631	\$45,412	\$45,412	
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$250,000	\$250,000	
APPROP FOR CONTINGENCY	\$0	\$0	\$250,000	\$250,000	
Total Expenditures/Appropriations:	\$1,877,675	\$1,941,953	\$2,690,913	\$2,690,913	
Net Cost:	\$1,858,600	\$1,927,617	\$2,676,913	\$2,676,913	

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

PROGRAM DESCRIPTION

The Public Defender budget unit funds competent legal representation for persons unable to afford counsel in certain kinds of cases where life or liberty is at stake. Primary legal services are provided by staff in the County's Public Defender Office and, for cases in which the Public Defender must declare a legal conflict of interest, by local, private attorneys through a single contract for services. Although the Public Defender has always provided defense for Probation Revocation Hearings, the 2011 Realignment legislation, signed by the Governor on April 4, 2011 and effective October 1, 2011, requires the Public Defender to now also provide defense for Mandatory Supervision and Post Release Community Supervision Revocation Hearings. Effective July 1, 2013, this will also include most state Parole Revocation Hearings as well. Federal and State laws mandate that these services be provided, however, the cost of providing legal counsel to indigent clients falls mainly to the County.

BUDGET REQUESTS

The FY 2015-16 budget requests appropriations of \$3.56 million, which is \$206,334, or 5.5 percent, less than the FY 2014-15 Adjusted Budget. Salaries and Benefits are requested at just over \$3 million, compared to \$3.18 million in the FY 2014-15 Adjusted Budget, primarily due to hiring new employees at a lower salary range, though Termination Pay (50 percent) and Extra Help (25 percent) is increased. Services and Supplies are requested at \$468,750, or 8.9 percent less than the FY 2014-15 Adjusted Budget. Central Services A-87 charges have decreased 46.8 percent over the FY 2014-15 Adjusted Budget, from \$72,436 to \$38,562.

Revenues are requested at \$217,180, which is status quo. The Community Corrections Partnership (CCP) Executive Committee has voted to continue to provide \$45,000 to help the department fund the AB109 Deputy Public Defender (\$30,000) and to fully fund the AB109 extra-help Social Worker position (\$15,000). The department is using \$38,820 in realignment restricted fund balance leaving a \$36,307 balance. The net county cost is requested at \$3.34 million, which is a 5.9 percent decrease (\$208,958) from the FY 2014-15 Adjusted Budget. Additionally, due to thoughtful and efficient operations throughout the year the department projects \$424,351 in savings at the end of FY 2014-15.

SUMMARY OF RECOMMENDATIONS

The CEO recommends increases in healthcare costs and other minor technical adjustments that overall increase the department's net county cost to \$3.39 million, which is still within the department's FY 2015-16 budget target. Additionally, the CEO recommends the sunset date for the CCP-funded attorney be removed, as all CCP-funded positions sunset dates were removed during the FY 2013-14 budget process after the Schools and Local Public Safety Protection Act of 2012 was approved by the voters on November 6, 2012 making the AB109/CCP funding source constitutionally protected (this attorney position was missed).

PENDING ISSUES AND POLICY CONSIDERATIONS

Criminal Sentences. Misdemeanor Penalties. Initiative Statute. (Prop 47), passed by the voters on November 4, 2014, means criminal offenders who commit certain nonserious and nonviolent drug and property crimes will be sentenced to reduced penalties (such as shorter terms in jail). State savings resulting from the measure would then be used to support school truancy and dropout prevention, victim services, mental health and drug abuse treatment, and other programs designed to keep offenders out of prison and jail. Every offender (both sentenced and pending sentencing) whose crime(s) fall under Prop 47 became eligible for re-sentencing on November 4, 2014. In the 2015-16 FY Budget the Public Defender's Office will spend approximately \$35,000 on processing re-sentencing petitions from offenders, both in- and out-of-custody, by hiring extra-help staff (one Deputy Public Defender I/II/III, one Law Clerk, and one Data Entry Clerk). Approximately 80 percent of those who request a re-sentence review will be

eligible; some make numerous requests, some are not from Shasta County, and some will not be eligible due to their crime(s). Some of those who are eligible, and even granted, will still remain in custody to serve time related to non-Prop 47-eligible crimes. As of the first quarter of 2015, the Public Defender's Office has processed approximately 1,063 re-sentencing requests; the vast majority were for in-custody offenders representing about 600 in-custody individuals. Of these 1,063 requests, the lion's share were from state prisoners. The Public Defender has a back-log of approximately 250 out-of-custody requests and so they expect to process a total of 1,500 re-sentencing requests by the end of 2015.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$186,145	\$136,387		\$181,180	\$181,180
INTERGOVERNMENTAL REVENUES	\$186,145	\$136,387		\$181,180	\$181,180
Category: 600 CHARGES FOR SERVICES					
669100 PUBLIC DEFENDER FEES	\$30,645	\$38,211		\$30,000	\$30,000
CHARGES FOR SERVICES	\$30,645	\$38,211		\$30,000	\$30,000
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$496	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$552	\$61,433		\$0	\$0
MISCELLANEOUS REVENUES	\$1,048	\$61,433		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800263 TRANS IN PROBATION	\$6,192	\$0		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$6,192	\$0		\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$31		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$31		\$0	\$0
Total Revenues:	\$224,032	\$236,063		\$211,180	\$211,180
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,870,362	\$1,815,487		\$2,085,287	\$2,085,287
011200 TERMINATION/SPECIAL PAY	\$18,008	\$23,583		\$20,000	\$20,000
017000 EXTRA HELP	\$23,576	\$50,676		\$50,000	\$50,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,390		\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$135,935	\$132,246		\$152,456	\$152,456
018201 EMPLOYER SHARE RETIREMENT	\$245,887	\$257,009		\$318,276	\$318,276
018204 EMPLOYER SHARE DEFERRED COMP	\$8,750	\$9,000		\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$339,689	\$322,528		\$339,030	\$339,030
018307 EMPLOYR SHR OTHER POST EMP BEN	\$37,404	\$169,107		\$62,492	\$62,492
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$17,421	\$13,617		\$11,952	\$11,952
018500 WORKERS COMP EXPOSURE	\$16,872	\$17,028		\$27,147	\$27,147
018501 WORKERS COMP EXPERIENCE	\$18,456	\$17,052		\$22,890	\$22,890
SALARIES AND BENEFITS	\$2,733,809	\$2,828,729		\$3,099,981	\$3,099,981
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$283		\$250	\$250
032500 COMMUNICATIONS EXPENSE	\$6,249	\$4,810		\$6,000	\$6,000
032590 CHGS FAC MGMT COMM	\$8	\$7		\$7	\$7

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
032591 CHGS IT COMM	\$4,170	\$4,124	\$4,243	\$4,243
032900 HOUSEHOLD EXPENSE	\$2,410	\$4,170	\$3,000	\$3,000
032992 CHGS FAC MGMT HSHLD XP	\$16,300	\$14,778	\$15,825	\$15,825
033102 INSUR XP LIABILITY EXPOSURE	\$1,795	\$2,039	\$8,188	\$8,188
033103 INSUR XP MISCELLANEOUS	\$1,680	\$2,688	\$2,066	\$2,066
033105 INSUR XP LIABILITY EXPERIENCE	\$576	\$576	\$852	\$852
033300 JURY & WITNESS EXPENSE	\$1,698	\$2,381	\$3,500	\$3,500
033500 MAINTENANCE OF EQUIPMENT	\$7	\$73	\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$3,602	\$3,023	\$3,210	\$3,210
033791 CHGS FAC MGMT MAINT STR	\$5,262	\$16,256	\$30,000	\$30,000
034100 MEMBERSHIPS	\$6,375	\$6,248	\$6,500	\$6,500
034500 OFFICE EXPENSE	\$15,518	\$15,184	\$15,000	\$15,000
034535 OFFICE XP EDUCATIONAL ITEMS	\$4,516	\$4,277	\$3,000	\$3,000
034590 CHGS OC PHOTOCOPY SVS	\$2,605	\$1,260	\$2,500	\$2,500
034591 CHGS OC POSTAGE SVS	\$1,312	\$1,745	\$1,246	\$1,246
034592 CHGS OC OTHER MAIL SVS	\$1,910	\$1,895	\$2,048	\$2,048
034800 PROF & SPECIAL SERVICES	\$108,413	\$113,682	\$113,366	\$113,366
034835 PROF PHOTO/FILMING SVS	\$51	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$3,863	\$2,023	\$3,000	\$3,000
034855 PROF INVESTIGATION SVS	\$48,904	\$35,795	\$75,000	\$75,000
034892 CHGS IT PROFESSIONAL SVS	\$64,270	\$60,566	\$54,532	\$54,532
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$99	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$3,098	\$4,164	\$5,600	\$5,600
035300 RENTS & LEASES OF STRUCTURES	\$119,999	\$11,120	\$1,200	\$1,200
035500 MINOR EQUIPMENT	\$2,554	\$1,920	\$2,000	\$2,000
035590 CHGS IT SOFTWARE EQP	\$2,730	\$3,464	\$2,500	\$2,500
035591 CHGS IT HARDWARE EQP	\$9,363	\$13,355	\$5,000	\$5,000
035592 CHGS IT TELECOMM EQP	\$346	\$85	\$300	\$300
035700 SPECIAL DEPARTMENTAL EXPENSE	\$14,861	\$13,399	\$16,000	\$16,000
035900 TRANSPORTATION & TRAVEL	\$5,999	\$13,418	\$15,000	\$15,000
035940 TRANS/TRVL FUEL	\$3,507	\$6,637	\$9,600	\$9,600
035941 TRANS/TRVL MILEAGE	\$1,360	\$1,095	\$1,200	\$1,200
035990 CHGS FLEET TRANS/TRVL	\$23,725	\$23,812	\$33,888	\$33,888
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$130	\$250	\$250
036100 UTILITIES	\$18,105	\$15,760	\$22,845	\$22,845
SERVICES AND SUPPLIES	\$507,155	\$406,355	\$469,016	\$469,016
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$57,526	\$69,199	\$35,324	\$35,324
050003 BUILDING & EQUIPMENT USE A-87	\$3,237	\$3,237	\$3,238	\$3,238

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
050800 TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20
OTHER CHARGES	\$60,763	\$72,436	\$38,582	\$38,582
Category: 080 INTRAFUND TRANSFERS				
088263 C/A PROBATION	\$0	(\$5,720)	\$0	\$0
INTRAFUND TRANSFERS	\$0	(\$5,720)	\$0	\$0
Total Expenditures/Appropriations:	\$3,301,729	\$3,301,800	\$3,607,579	\$3,607,579
Net Cost:	\$3,077,696	\$3,065,736	\$3,396,399	\$3,396,399

GRAND JURY

Fund 0060 General, Budget Unit 208

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

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

The FY 2015-16 requested budget contains an increase of \$4,250 in services and supplies to align with historical expenditures. A-87 Central Service Costs has also increased by \$2,705. These two increases combine to create an overall increase of \$6,955 or 7.74 percent compared to the FY 2014-15 adjusted budget.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 208 - GRAND JURY (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$195	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$195	\$0	\$0	\$0	\$0
Total Revenues:					
	\$195	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$6	\$0	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$191	\$163	\$204	\$204	\$204
032591 CHGS IT COMM	\$124	\$121	\$127	\$127	\$127
032900 HOUSEHOLD EXPENSE	\$73	\$12	\$100	\$100	\$100
033306 JRY & WTNS MILEAGE	\$19,290	\$20,945	\$25,000	\$25,000	\$25,000
033307 JRY & WTNS PER DIEM	\$22,965	\$25,320	\$25,000	\$25,000	\$25,000
033309 JRY & WTNS TRAINING	\$2,775	\$2,610	\$3,000	\$3,000	\$3,000
033592 CHGS IT MNT HARD/SOFTWARE	\$229	\$189	\$207	\$207	\$207
033791 CHGS FAC MGMT MAINT STR	\$219	\$214	\$500	\$500	\$500
034500 OFFICE EXPENSE	\$811	\$1,817	\$1,000	\$1,000	\$1,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$493	\$0	\$0	\$0
034592 CHGS OC OTHER MAIL SVS	\$691	\$460	\$850	\$850	\$850
034892 CHGS IT PROFESSIONAL SVS	\$3,736	\$4,111	\$4,200	\$4,200	\$4,200
034900 PUBLICATIONS & LEGAL NOTICES	\$7,137	\$5,897	\$7,200	\$7,200	\$7,200
035100 RENTS & LEASES OF EQUIPMENT	\$1,712	\$1,719	\$1,750	\$1,750	\$1,750
035300 RENTS & LEASES OF STRUCTURES	\$10,649	\$10,862	\$11,400	\$11,400	\$11,400
035500 MINOR EQUIPMENT	\$8	\$23	\$50	\$50	\$50
035590 CHGS IT SOFTWARE EQP	\$245	\$0	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$913	\$0	\$1,500	\$1,500	\$1,500
035592 CHGS IT TELECOMM EQP	\$28	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$71,809	\$74,961	\$82,088	\$82,088	\$82,088
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$36,078	\$11,972	\$14,677	\$14,677	\$14,677
OTHER CHARGES	\$36,078	\$11,972	\$14,677	\$14,677	\$14,677
Total Expenditures/Appropriations:					
	\$107,887	\$86,933	\$96,765	\$96,765	\$96,765
Net Cost:					
	\$107,692	\$86,933	\$96,765	\$96,765	\$96,765

PUBLIC SAFETY-GENERAL REVENUE
Fund 0195 Public Safety, Budget Unit 220

PROGRAM DESCRIPTION

The Public Safety General Revenue budget unit reflects revenue or charges allocated to the Public Safety Fund as a result of cash flow needs. The Auditor-Controller recognizes Proposition 172 revenue in excess of budget appropriations here, prior to designating it in the Public Safety Fund Balance for future appropriation by the Board of Supervisors.

BUDGET REQUESTS

The Public Safety fund group anticipates interest earnings of \$50,000 in the fund for FY 2015-16.

SUMMARY OF RECOMMENDATIONS

The recommended budget is the same as the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

The timing of payments to and from outside agencies may result in negative cash within the Public Safety Fund. Each of the departments has worked to stay current on billing for services and no grant funds are disbursed to outside agencies prior to receipt of the offsetting revenue. The transfer-in of the General Fund contribution on the first of the month also helped improve the cash flow in this fund.

Sales tax revenue from Public Safety Augmentation (Proposition 172) is distributed to counties based on their percentage of statewide sales tax collection. The County's pro-rata share of statewide sales tax for public safety is currently 0.004782, almost par with 2001-02. The final Prop 172 receipt is not received until August; year-to-date receipts are just over eight percent ahead of the prior year.

The beginning fund balance in the Proposition 172 Reserve at June 30, 2014 was \$3.4 million. The estimated use of this reserve is \$1.4 million, leaving a remaining balance of \$1.9 million. The CEO's Recommended FY 2015-16 Budget includes the following use of the Prop 172 Reserve:

Estimated Beginning Balance, 7/1/2015	<u>\$1,965,964</u>
FY 2015-16, District Attorney 227	\$ 860,433
FY 2015-16, Juv. Hall 262	\$ 98,545
FY 2015-16, Probation 263	<u>\$ 529,674</u>
Total Used	\$1,488,652
Estimated Ending Balance, 6/30/2016	<u>\$ 477,312</u>

DEPARTMENT HEAD CONCURRENCE OR APPEAL

Not applicable.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 220 - PUBLIC SAFETY GEN REVENUES (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$60,562	\$107,439		\$50,000	\$50,000
REVENUE FROM MONEY & PROPERTY	\$60,562	\$107,439		\$50,000	\$50,000
Category: 500 INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$304,895	\$0		\$0	\$0
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,325,397	\$4,293,149		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$1,630,293	\$4,293,149		\$0	\$0
Total Revenues:	\$1,690,855	\$4,400,589		\$50,000	\$50,000
Total Expenditures/Appropriations:	\$0	\$0		\$0	\$0
Net Cost:	(\$1,690,855)	(\$4,400,589)		(\$50,000)	(\$50,000)

COUNTY CLERK/REGISTRAR OF VOTERS-COUNTY CLERK
Fund 0060 General, Budget Unit 221
Catherine Darling Allen, County Clerk/Registrar of Voters

PROGRAM DESCRIPTION

This budget unit funds the mandated duties required of the County Clerk. These functions include issuing marriage licenses, fictitious business name filings, and passport applications that cannot be performed by any other office.

BUDGET REQUEST

The FY 2015-16 requested budget includes expenditures in the amount of \$369,299 and revenues in the amount of \$200,300 which results in a net county cost of \$168,999. The net county cost is increasing by \$24,922 compared to the FY 2014-15 adjusted budget. This is a 17.3 percent increase.

The department meets the 3 percent increase in net county cost in aggregate with cost center 140.

SUMMARY OF RECOMMENDATIONS

The department submitted three requests for the reclassification of positions. These positions are listed in the Elections budget (140); however their cost is spread between both Elections (75%) and County Clerk (25%). Personnel studied the requested reclassifications and recommended that two of the three positions be reclassified. The positions recommended for reclassification are an Elections Technician and a Clerk/Elections Specialist I/II. Both positions will be reclassified to an Agency Staff Services Analyst I/II. The CEO recommends changes to the budget increasing appropriations by \$1,698 to cover the costs of the approved reclassifications.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 221 - COUNTY CLERK (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
I	2	3	4	5
Category: 200 LICENSES, PERMITS & FRANCHISES				
216300 MARRIAGE LICENSE	\$53,915	\$45,800	\$51,000	\$51,000
LICENSES, PERMITS & FRANCHISES	\$53,915	\$45,800	\$51,000	\$51,000
Category: 600 CHARGES FOR SERVICES				
675100 CLERK FILING FEES	\$7,794	\$7,287	\$10,000	\$10,000
679500 CERTIFIED COPIES	\$324	\$473	\$500	\$500
679501 CERTFD COPIES VITAL HLTH STATS	\$132	\$219	\$200	\$200
679800 FICTITIOUS BUSINESS NAME FEES	\$53,830	\$53,635	\$54,500	\$54,500
692280 DOCUMENTARY HANDLING FEE	\$3,000	\$2,950	\$3,000	\$3,000
692900 PASSPORT FEES	\$42,100	\$49,975	\$57,000	\$57,000
692910 MISC CLERKS FEES	\$22,206	\$12,104	\$14,000	\$14,000
692920 CLERKS NOTARY FEE	\$6,058	\$8,437	\$10,000	\$10,000
CHARGES FOR SERVICES	\$135,445	\$135,080	\$149,200	\$149,200
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$368	\$5,114	\$0	\$0
799900 CASH OVER/SHORT	(\$80)	\$7	\$100	\$100
MISCELLANEOUS REVENUES	\$288	\$5,121	\$100	\$100
Total Revenues:	\$189,649	\$186,001	\$200,300	\$200,300
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$144,516	\$146,749	\$163,731	\$163,731
011200 TERMINATION/SPECIAL PAY	\$187	\$0	\$2,700	\$2,700
017000 EXTRA HELP	\$7,817	\$13,131	\$10,000	\$10,000
017502 OVERTIME PAY	\$608	\$139	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$726	\$726
018100 EMPLOYER SHARE OASDI	\$10,863	\$10,928	\$13,277	\$13,277
018201 EMPLOYER SHARE RETIREMENT	\$19,599	\$21,536	\$25,704	\$25,704
018204 EMPLOYER SHARE DEFERRED COMP	\$4,264	\$4,269	\$4,500	\$4,500
018300 EMPLOYER SHARE HEALTH INSUR	\$41,475	\$39,130	\$41,169	\$41,169
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,872	\$11,975	\$4,913	\$4,913
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$971	\$780	\$700	\$700
018500 WORKERS COMP EXPOSURE	\$1,349	\$1,440	\$2,233	\$2,233
SALARIES AND BENEFITS	\$234,527	\$250,082	\$269,653	\$269,653
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$919	\$1,910	\$2,000	\$2,000
032591 CHGS IT COMM	\$124	\$121	\$200	\$200
032900 HOUSEHOLD EXPENSE	\$26	\$27	\$100	\$100

Budget Unit: 221 - COUNTY CLERK (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 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	\$1,947	\$1,659	\$2,000	\$2,000
033102 INSUR XP LIABILITY EXPOSURE	\$143	\$171	\$673	\$673
033103 INSUR XP MISCELLANEOUS	\$48	\$120	\$72	\$72
033500 MAINTENANCE OF EQUIPMENT	\$5,664	\$5,768	\$6,000	\$6,000
033592 CHGS IT MNT HARD/SOFTWARE	\$229	\$283	\$400	\$400
033727 MNT STR ADA	\$0	\$0	\$500	\$500
033791 CHGS FAC MGMT MAINT STR	\$774	\$767	\$2,000	\$2,000
034100 MEMBERSHIPS	\$325	\$300	\$350	\$350
034500 OFFICE EXPENSE	\$1,483	\$3,333	\$2,503	\$2,503
034526 OFFICE XP POSTAGE	\$64	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$3,438	\$3,852	\$3,720	\$3,720
034592 CHGS OC OTHER MAIL SVS	\$786	\$676	\$750	\$750
034800 PROF & SPECIAL SERVICES	\$0	\$35	\$250	\$250
034837 PROF PREEMPLOYMENT SVS	\$0	\$74	\$250	\$250
034892 CHGS IT PROFESSIONAL SVS	\$4,105	\$10,590	\$11,500	\$11,500
034900 PUBLICATIONS & LEGAL NOTICES	\$148	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$1,456	\$1,439	\$1,600	\$1,600
035300 RENTS & LEASES OF STRUCTURES	\$37,284	\$37,284	\$37,284	\$37,284
035500 MINOR EQUIPMENT	\$174	\$430	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$226	\$0	\$300	\$300
035591 CHGS IT HARDWARE EQP	\$772	\$1,928	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$1,175	\$684	\$1,650	\$1,650
035940 TRANS/TRVL FUEL	\$40	\$0	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$55	\$0	\$0	\$0
036100 UTILITIES	\$5,435	\$5,409	\$6,500	\$6,500
SERVICES AND SUPPLIES	\$66,850	\$76,870	\$82,102	\$82,102
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$19,883	\$15,398	\$19,241	\$19,241
OTHER CHARGES	\$19,883	\$15,398	\$19,241	\$19,241
Total Expenditures/Appropriations:	\$321,262	\$342,350	\$370,996	\$370,996
Net Cost:	\$131,612	\$156,348	\$170,696	\$170,696

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

PROGRAM DESCRIPTION

The Office of the District Attorney is responsible for investigating, charging, and prosecuting all criminal violations in the County on behalf of the people of the State of California. The department evaluates all reported crimes to determine if sufficient evidence exists to prosecute. In those cases where there is a finding of sufficient evidence, a criminal complaint is filed and prosecution proceeds. The District Attorney is also required to file petitions and attend court proceedings involving criminal activities of juveniles. The office provides legal advice to the Grand Jury and conducts investigations and presents evidence for all indictments issued by the Grand Jury.

BUDGET REQUESTS

Total FY 2015-16 requested appropriations are \$7.7 million. Salaries and Benefits are requested at \$6.9 million, a \$460,118, or 7 percent, increase from the prior year primarily due to a request to fund two District Attorney Investigator positions that were not funded in FY 2014-15 and a request to add several positions (one Accountant Auditor I/II, two Legal Process Clerk I/II, two District Attorney Investigators, and one Deputy District Attorney I/II/III) and one reclass of a Deputy District Attorney I/II/III to a Senior Deputy District Attorney. One Deputy Chief Investigator vacant unfunded position is requested to be deleted. Services and Supplies is increasing by \$258,318, or 21.4 percent, primarily due to an increase in liability experience insurance charges, but also increases in facilities projects (funded by Consumer Fraud civil penalties fund balance), transportation & travel, and utilities costs. Central Service A-87 charges will decrease by \$57,956 (22.4 percent) from \$258,947 to \$200,991.

Cost Applied accounts are the mechanism for charging back expenses incurred on behalf of other County departments. They serve to reduce the operating expense of the department. Charge-backs include: Health and Human Services Agency (HHSA) - Social Services, for provision of welfare fraud and in-home supportive services fraud investigation and prosecution; and Miscellaneous General for the Illegal Dumping Prevention Program. The Sheriff is charged back for provision of blood alcohol testing services. In total, the District Attorney's requested budget includes \$940,407 in cost-applied credits, an increase of \$8,376, or 0.9 percent.

Revenue streams continue to be challenged. The County General Fund contribution has increased 3 percent for FY 2015-16, from \$3.5 million to \$3.6 million, and includes funding for the state mandated Child Abduction program. Proposition 172 (Prop 172) revenues have increased by 21.9 percent, from \$844,641 to \$1,090,600. 2011 Realignment (AB 109) revenue to fund Post Release Community Supervision revocation hearings is increased from \$128,885 to \$176,816, a 37.2 percent increase. Total revenues are status quo requested at \$5.9 million. This cost center has a budget deficit in the amount of \$1.8 million, of which \$604,050 is funded with Consumer Fraud civil penalties Restricted fund balance, leaving a net county cost of \$1.2 million, an increase of \$133,365 (12.3 percent) compared to the FY 2014-15 Adjusted Budget (\$1.08 million, after accounting for use of restricted fund balance). In addition, the department projects returning \$260,424 to the Public Safety fund balance at the end of FY 2014-15 (net after accounting for restricted funds returned to fund balance).

SUMMARY OF RECOMMENDATIONS

The CEO recommends several budget changes that overall decrease the net county cost to \$1.4 million, less \$604,050 in restricted funds, leaving \$860,433 to be funded with Prop 172 Reserves. The CEO recommends the following in regards to position changes and additions: fund one of the two District Attorney Investigator positions that were not funded in FY 2014-15, for 13.2 pay periods (retain the remaining unfunded/vacant position for funding that may become available during the FY), add one Accountant Auditor I/II (funded for 18.2 pay periods), two Legal Process Clerk I/II, one District Attorney Investigator (funded with Consumer Fraud civil penalties, sunset date June 30, 2018 recommended), and

one Deputy District Attorney I/II/III (funded with Consumer Fraud civil penalties, sunset date June 30, 2018 recommended), delete one vacant/unfunded Deputy Chief Investigator, and approve one reclass of a Deputy District Attorney I/II/III to a Senior Deputy District Attorney (funded with Consumer Fraud civil penalties). The District Attorney and his staff are to be commended for working proactively towards difficult budget solutions that protect public safety and the fiscal health of the County during one of the biggest shifts in public safety responsibilities in recent history.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Community Corrections Partnership Executive Committee (CCPEC) continues to approve funding augmentations in the District Attorney's (and Public Defender's) budgets as they are responsible to staff nearly all revocation hearings beginning July 1, 2013 as part of the continued transfer of state responsibilities to counties; this includes all Mandatory Supervision, all Post Release Community Supervision, and most of state Parole's revocation hearings, as well as the Probation revocation hearings they have always staffed. The CCPEC augmented this revenue because the 2011 Realignment allocation the District Attorney (and Public Defender) receive from the state (which is separate from the CCP allocation) is only about half the amount necessary to fund one full-time attorney and does not include any funding for support staff, training, equipment, supplies, etc. Even though 2011 Realignment/AB109 revenue is now constitutionally protected (due to the Governor's 2012 November ballot initiative, called the Schools and Local Public Safety Protection Act of 2012, which was approved by the voters on November 6, 2012), the state and a nine-member CEO workgroup have recently decreased Shasta County's share of the statewide revenue and changed funding allocation methodologies for 2011 Realignment growth revenue to be more dependent on counties' successes with realignment, such as sending fewer offenders to prison and achieving better outcomes with successful adult probation completion. This may also decrease Shasta County's future share of growth revenue. As such, the Community Corrections Partnership Executive Committee voted to reduce AB109 expenditures beginning in FY 2015-16 and continuing each fiscal year until budgeted expenditures match projected revenues. Proposition 47, recently passed by the voters, makes several drug crimes now misdemeanors instead of felonies, is in its infancy and its impact to public safety in Shasta County is still being analyzed.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the District Attorney reserves the right to appeal the CEO recommendations.

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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 300 FINES, FORFEITURES & PENALTIES				
317500 VEHICLE CODE FINES	\$23,412	\$22,026	\$20,000	\$20,000
318500 COURT FINES	\$7,600	\$7,125	\$600	\$600
318501 CF MISDEMEANOR DIVERSION PROG	\$4,350	\$1,700	\$300	\$300
318511 COURT FINES CRIMINALISTIC LAB	\$1,458	\$0	\$3,392	\$3,392
319104 CIVIL PENALTIES	\$25,000	\$2,007,810	\$0	\$0
319180 ASSET SEIZURE AND FORFEITURE	\$2,616	\$6,168	\$11,036	\$11,036
319181 ASSET SEIZURE/STATE	\$62,085	\$42,189	\$45,471	\$45,471
319183 ASSET SEIZURE/FEDERAL	\$16,058	\$3,675	\$3,760	\$3,760
323000 TAX DELINQUENT PENALTIES	(\$20)	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$142,560	\$2,090,694	\$84,559	\$84,559
Category: 500 INTERGOVERNMENTAL REVENUES				
531500 STATE REALIGNMENT SOCIAL SVS	\$0	\$55,230	\$55,230	\$55,230
542400 STATE POST REIMBURSEMENT	\$8,570	\$2,186	\$6,374	\$6,374
542603 ST REALIGNMENT 2011 AB109	\$139,842	\$130,966	\$176,816	\$176,816
549566 STATE COPS GRANT	\$55,016	\$62,399	\$62,326	\$62,326
549575 STATE AUTO THEFT/DUI CRIME	\$187,267	\$185,327	\$180,000	\$180,000
549576 STATE WORKERS COMP FRAUD GRANT	\$181,339	\$144,342	\$144,342	\$144,342
549577 STATE AUTO INSUR FRAUD GRANT	\$58,248	\$53,689	\$53,689	\$53,689
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,081,332	\$844,641	\$1,090,600	\$1,090,600
560953 FEDERAL DOJ GRANT	\$219,275	\$233,412	\$260,582	\$260,582
INTERGOVERNMENTAL REVENUES	\$1,930,891	\$1,712,196	\$2,029,959	\$2,029,959
Category: 600 CHARGES FOR SERVICES				
692100 PHOTOCOPIES	\$22,722	\$30,122	\$23,520	\$23,520
692150 ADMIN FEES	\$19,504	\$13,090	\$9,863	\$9,863
692151 DIVERSION FEES	\$7,215	\$5,057	\$3,348	\$3,348
692153 ADMIN FEES COURTS	\$125	\$424	\$300	\$300
692154 DIVERSION FEES COURTS	\$5	\$4	\$4	\$4
692155 RESTITUTION ABDUCTION COSTS	\$0	(\$2)	\$0	\$0
692361 TESTING REIMBURSEMENT	\$25,302	\$13,439	\$35,000	\$35,000
693009 CHGS FOR SVS DA	\$247	\$0	\$0	\$0
CHARGES FOR SERVICES	\$75,123	\$62,135	\$72,035	\$72,035
Category: 700 MISCELLANEOUS REVENUES				
792522 CONTRIBUTION FROM TRUST FUND	\$50,357	\$33,669	\$124,799	\$124,799
795000 AUDITOR VOID/STALE DATED CHECK	\$637	\$58	\$48	\$48
799300 MISCELLANEOUS REVENUE	\$0	\$246	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$9,317	\$275,260	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$114,710	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
799900 CASH OVER/SHORT	\$15	\$4	\$48	\$48
MISCELLANEOUS REVENUES	\$60,827	\$423,947	\$124,895	\$124,895
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$3,528,135	\$3,508,631	\$3,625,194	\$3,625,194
800199 TRANS IN CENTRAL SVS A87	\$19,301	\$9,651	\$0	\$0
800235 TRANS IN SHERIFF	\$11,000	\$27,917	\$18,200	\$18,200
800263 TRANS IN PROBATION	\$4,553	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$3,562,990	\$3,546,199	\$3,643,394	\$3,643,394
Category: 802 OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	\$0	\$510	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$510	\$0	\$0
Total Revenues:	\$5,772,392	\$7,835,683	\$5,954,842	\$5,954,842
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$3,655,300	\$3,695,334	\$4,359,921	\$4,359,921
011200 TERMINATION/SPECIAL PAY	\$13,097	\$136,109	\$0	\$0
017000 EXTRA HELP	\$207,438	\$229,952	\$50,000	\$50,000
017502 OVERTIME PAY	\$14,670	\$20,975	\$10,094	\$10,094
017509 HOLIDAY OVERTIME PAY	\$78	\$448	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$808	\$1,445	\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$228,064	\$236,200	\$276,783	\$276,783
018201 EMPLOYER SHARE RETIREMENT	\$647,042	\$720,688	\$913,266	\$913,266
018204 EMPLOYER SHARE DEFERRED COMP	\$12,006	\$8,796	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$763,558	\$718,255	\$708,184	\$708,184
018301 EMPLOYER SHARE HEALTH INS PERS	\$0	\$31,284	\$124,000	\$124,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$73,040	\$324,301	\$130,798	\$130,798
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$34,216	\$27,720	\$24,250	\$24,250
018500 WORKERS COMP EXPOSURE	\$34,343	\$36,733	\$55,763	\$55,763
018501 WORKERS COMP EXPERIENCE	\$32,580	\$19,308	\$43,226	\$43,226
SALARIES AND BENEFITS	\$5,716,244	\$6,207,553	\$6,706,736	\$6,706,736
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$4,851	\$5,107	\$4,208	\$4,208
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$8	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$23,440	\$24,047	\$21,923	\$21,923
032590 CHGS FAC MGMT COMM	\$974	\$916	\$750	\$750
032591 CHGS IT COMM	\$12,954	\$12,883	\$12,696	\$12,696
032700 FOOD EXPENSE	\$0	\$173	\$500	\$500

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$190	\$373	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$50,906	\$52,770	\$49,804	\$49,804	
033102 INSUR XP LIABILITY EXPOSURE	\$3,654	\$4,354	\$16,729	\$16,729	
033103 INSUR XP MISCELLANEOUS	\$4,140	\$6,192	\$4,797	\$4,797	
033105 INSUR XP LIABILITY EXPERIENCE	\$26,604	\$40,824	\$160,693	\$160,693	
033300 JURY & WITNESS EXPENSE	\$38,883	\$21,207	\$35,000	\$35,000	
033310 JRY & WTNS PROF WITNESS FEES	\$19,910	\$12,959	\$20,000	\$20,000	
033500 MAINTENANCE OF EQUIPMENT	\$3,069	\$1,815	\$3,981	\$3,981	
033592 CHGS IT MNT HARD/SOFTWARE	\$13,419	\$10,013	\$11,532	\$11,532	
033791 CHGS FAC MGMT MAINT STR	\$30,235	\$58,193	\$62,517	\$62,517	
034100 MEMBERSHIPS	\$17,541	\$17,947	\$19,500	\$19,500	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$27,395	\$0	\$0	
034500 OFFICE EXPENSE	\$48,705	\$57,926	\$61,000	\$61,000	
034527 OFFICE XP PRINTING	\$7,812	\$731	\$5,112	\$5,112	
034529 OFFICE XP PUBLICATIONS	\$10,702	\$8,375	\$8,000	\$8,000	
034537 OFFICE XP BOOKS	\$13	\$5,471	\$1,500	\$1,500	
034590 CHGS OC PHOTOCOPY SVS	\$520	\$2,551	\$1,643	\$1,643	
034591 CHGS OC POSTAGE SVS	\$9,847	\$9,700	\$10,000	\$10,000	
034592 CHGS OC OTHER MAIL SVS	\$4,791	\$5,582	\$5,500	\$5,500	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$2,000	\$2,000	
034800 PROF & SPECIAL SERVICES	\$4,255	\$12,939	\$20,250	\$20,250	
034807 PROF BANK SVS	\$239	\$288	\$355	\$355	
034810 PROF CLEANUP SVS	\$9,844	\$10,000	\$10,000	\$10,000	
034813 PROF CONSULTING SVS	\$5,350	\$0	\$0	\$0	
034817 PROF DRUG TESTING SVS	\$1,458	\$0	\$0	\$0	
034826 PROF LAB SVS	\$57,968	\$47,354	\$85,096	\$85,096	
034835 PROF PHOTO/FILMING SVS	\$20,008	\$24,142	\$24,500	\$24,500	
034837 PROF PREEMPLOYMENT SVS	\$5,260	\$4,158	\$2,500	\$2,500	
034851 PROF TRAINING SVS	\$0	\$175	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$22,694	\$25,176	\$22,264	\$22,264	
034854 PROF INTERPRETING SVS	\$0	\$0	\$300	\$300	
034860 PROF BENEFITS ADMIN SVS	\$102,431	\$106,048	\$105,976	\$105,976	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$25	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$0	\$2,213	\$3,056	\$3,056	
034892 CHGS IT PROFESSIONAL SVS	\$186,576	\$196,456	\$206,859	\$206,859	
034900 PUBLICATIONS & LEGAL NOTICES	\$7,286	\$7,563	\$3,900	\$3,900	
035100 RENTS & LEASES OF EQUIPMENT	\$9,339	\$8,474	\$7,650	\$7,650	
035300 RENTS & LEASES OF STRUCTURES	\$78	\$205	\$500	\$500	
035329 R/L STR STORAGE FACILITIE	\$1,182	\$782	\$930	\$930	

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$7,782	\$6,798	\$24,155	\$24,155	
035590 CHGS IT SOFTWARE EQP	\$6,222	\$9,457	\$18,092	\$18,092	
035591 CHGS IT HARDWARE EQP	\$31,506	\$38,011	\$65,000	\$65,000	
035592 CHGS IT TELECOMM EQP	\$1,690	\$303	\$1,470	\$1,470	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$10,620	\$10,773	\$28,053	\$28,053	
035740 SP DEPT XP GUN SUPPLIES	\$3,076	\$4,370	\$5,368	\$5,368	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$18,930	\$16,941	\$17,884	\$17,884	
035900 TRANSPORTATION & TRAVEL	\$36,134	\$53,230	\$76,779	\$76,779	
035940 TRANS/TRVL FUEL	\$11,253	\$24,149	\$30,864	\$30,864	
035990 CHGS FLEET TRANS/TRVL	\$73,008	\$51,812	\$82,683	\$82,683	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$308	\$500	\$498	\$498	
036100 UTILITIES	\$41,055	\$43,229	\$52,538	\$52,538	
SERVICES AND SUPPLIES	\$1,008,731	\$1,093,104	\$1,417,005	\$1,417,005	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$145,423	\$173,151	\$114,463	\$114,463	
050003 BUILDING & EQUIPMENT USE A-87	\$163,037	\$86,184	\$86,528	\$86,528	
OTHER CHARGES	\$308,460	\$259,335	\$200,991	\$200,991	
Category: 070 CAPITAL ASSETS					
065013 1 CAMERA	\$7,047	\$0	\$0	\$0	
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$17,826	\$35,000	\$35,000	
065257 1 FORENSIC DATA ANALYSIS KIT	\$8,609	\$0	\$0	\$0	
CAPITAL ASSETS	\$15,656	\$17,826	\$35,000	\$35,000	
Category: 080 INTRAFUND TRANSFERS					
088173 C/A MISCELLANEOUS GENERAL	(\$110,805)	(\$98,080)	(\$132,523)	(\$132,523)	
088235 C/A SHERIFF	(\$9,588)	(\$11,293)	(\$15,000)	(\$15,000)	
088288 C/A CENTRAL DISPATCH	\$0	\$0	(\$272)	(\$272)	
088501 C/A SOCIAL SERVICES	(\$757,102)	(\$798,868)	(\$792,612)	(\$792,612)	
INTRAFUND TRANSFERS	(\$877,495)	(\$908,241)	(\$940,407)	(\$940,407)	
Total Expenditures/Appropriations:	\$6,171,597	\$6,669,579	\$7,419,325	\$7,419,325	
Net Cost:	\$399,204	(\$1,166,104)	\$1,464,483	\$1,464,483	

CHILD SUPPORT SERVICES

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

PROGRAM DESCRIPTION

The Department of Child Support Services (DCSS) provides the following services to the public: 1) establishment of paternity, 2) location of absent parents, 3) establishment of child and medical support orders, 4) modification and enforcement of existing child/medical support orders, 5) collection and distribution of child support monies pursuant to federal and state regulations, and 6) public outreach, to ensure awareness and accessibility to Child Support services.

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

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

Appearances in Tribal Court are made by the lead DCSS attorney, who has received special permission from this court. Enforcement remedies include, but are not limited to, the following intercept programs: federal income tax, state income tax, unemployment benefits, disability benefits, workers' compensation benefits, social security benefits, and lottery winnings. Other enforcement programs include the State Licensing Match System (SLMS), which includes driver's licenses, professional licenses, and fishing and hunting licenses. DCSS may issue administrative wage withholding orders; currently, more than 74 percent of collections are through wage withholding orders.

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

Customer service remains an important focus demonstrated by walk-in service, a lobby wait time of 10 minutes or less, and telephone calls returned within 24 hours. The Call Center is focused on a 90/10 resolution rate, with only 10 percent or less of the calls being referred for further action. Credit card payments are accepted over the phone, in person, or may be made directly to the State Distribution Unit. Shasta DCSS is a regional call center and a regional training center.

The primary source of the funding to support operations is from by the federal government (66 percent), with a 34 percent state share-of-cost of all authorized federal Title IV-D expenditures, as long as the local agency is in compliance with current program standards.

BUDGET REQUESTS

FY 2015-16 requested appropriations are a little over \$8 million, a decrease of \$229,812 (2.8 percent) compared to the previous year's adjusted budget appropriation. Salaries and Benefits are requested at almost \$6.3 million, a 2.1 percent decrease primarily due to a decrease in Other Post-Employment Benefits (OPEB) and Healthcare costs. There are no requests for new positions. Services and Supplies are nearly status quo requested at almost \$1.7 million, a slight decrease of 2.1 percent compared to the FY 2014-15 Adjusted Budget. Central Service A-87 costs have also decreased, by 35.3 percent or \$57,825. Revenues are estimated at a little over \$7.9 million at the approved Federal and State share ratios. No County General Fund support is requested. The department will balance its 2015-16

Requested Budget with the use of \$116,110 from fund balance. It is likely the department will underspend its 2014-15 approved budget by \$752,148.

In FY 2013-14 the department collected and distributed over \$18.8 million in current child support and arrears payments. The department has an open caseload of over 12,499 cases; of these 24 percent are active Temporary Assistance to Needy Families (TANF) cases, 59 percent are former TANF, and 17 percent have never received TANF benefits.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

In the past seven years, 44 percent of the department's staff have retired and about 45 percent of current staff have less than seven years of experience in the department. Transferring institutional knowledge and training new staff while addressing the needs of families and meeting compliance and performance requirements is an ongoing challenge.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$13,784	\$17,199	\$5,000	\$5,000
REVENUE FROM MONEY & PROPERTY	\$13,784	\$17,199	\$5,000	\$5,000
Category: 500 INTERGOVERNMENTAL REVENUES				
531951 STATE CHILD SUPPORT ADMIN	\$2,242,015	\$2,332,933	\$2,511,688	\$2,511,688
531952 STATE CHILD SUPPORT EDP	\$113,889	\$106,987	\$111,849	\$111,849
551401 FEDERAL CHILD SUPPORT ADMIN	\$4,352,149	\$4,528,636	\$4,875,629	\$4,875,629
551402 FED CHILD SUPPORT MATCH	\$0	\$0	\$225,432	\$225,432
551403 FEDERAL CHILD SUPPORT EDP	\$221,075	\$207,683	\$217,120	\$217,120
INTERGOVERNMENTAL REVENUES	\$6,929,130	\$7,176,241	\$7,941,718	\$7,941,718
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$30	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$585	\$192	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$9,558	\$150,574	\$0	\$0
MISCELLANEOUS REVENUES	\$10,174	\$150,766	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800199 TRANS IN CENTRAL SVS A87	\$35,624	\$17,811	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$35,624	\$17,811	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	\$4,750	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$4,750	\$0	\$0	\$0
Total Revenues:	\$6,993,462	\$7,362,019	\$7,946,718	\$7,946,718
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$3,380,066	\$3,421,167	\$3,958,742	\$3,958,742
011200 TERMINATION/SPECIAL PAY	\$17,839	\$35,109	\$10,000	\$10,000
017000 EXTRA HELP	\$0	\$52,534	\$62,717	\$62,717
017502 OVERTIME PAY	\$4,818	\$16,305	\$5,000	\$5,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,445	\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$243,489	\$249,196	\$304,395	\$304,395
018201 EMPLOYER SHARE RETIREMENT	\$460,738	\$502,955	\$625,318	\$625,318
018204 EMPLOYER SHARE DEFERRED COMP	\$8,787	\$8,800	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,026,238	\$906,958	\$1,048,643	\$1,048,643
018307 EMPLOYR SHR OTHER POST EMP BEN	\$67,593	\$306,683	\$118,763	\$118,763
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$31,132	\$25,468	\$22,954	\$22,954
018500 WORKERS COMP EXPOSURE	\$30,019	\$31,694	\$50,882	\$50,882
018501 WORKERS COMP EXPERIENCE	\$19,572	\$35,184	\$66,017	\$66,017

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
SALARIES AND BENEFITS	\$5,291,741	\$5,593,503	\$6,283,882	\$6,283,882
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$62	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$29,290	\$31,525	\$28,873	\$28,873
032591 CHGS IT COMM	\$23,580	\$23,618	\$18,955	\$18,955
032900 HOUSEHOLD EXPENSE	\$89	\$107	\$200	\$200
032992 CHGS FAC MGMT HSHLD XP	\$87,900	\$90,377	\$80,072	\$80,072
033102 INSUR XP LIABILITY EXPOSURE	\$3,189	\$3,757	\$15,437	\$15,437
033103 INSUR XP MISCELLANEOUS	\$3,047	\$6,418	\$4,014	\$4,014
033105 INSUR XP LIABILITY EXPERIENCE	\$36	\$60	\$209	\$209
033500 MAINTENANCE OF EQUIPMENT	\$381	\$497	\$1,613	\$1,613
033592 CHGS IT MNT HARD/SOFTWARE	\$32,179	\$27,863	\$39,189	\$39,189
033700 MAINTENANCE OF STRUCTURES	\$12	\$25	\$100	\$100
033791 CHGS FAC MGMT MAINT STR	\$11,387	\$8,995	\$8,307	\$8,307
034100 MEMBERSHIPS	\$11,751	\$11,741	\$12,002	\$12,002
034500 OFFICE EXPENSE	\$24,437	\$18,789	\$22,876	\$22,876
034526 OFFICE XP POSTAGE	\$1,770	\$1,835	\$2,218	\$2,218
034590 CHGS OC PHOTOCOPY SVS	\$234	\$0	\$235	\$235
034591 CHGS OC POSTAGE SVS	\$43,850	\$44,652	\$44,657	\$44,657
034592 CHGS OC OTHER MAIL SVS	\$4,240	\$4,141	\$4,400	\$4,400
034594 CHGS IT OFFICE EXP	\$5,802	\$17,950	\$16,461	\$16,461
034800 PROF & SPECIAL SERVICES	\$11,884	\$23,028	\$10,759	\$10,759
034807 PROF BANK SVS	\$245	\$248	\$254	\$254
034833 PROF PATERNITY TESTING SVS	\$9,168	\$7,542	\$10,500	\$10,500
034837 PROF PREEMPLOYMENT SVS	\$2,225	\$5,124	\$3,560	\$3,560
034838 PROF PROCESSING SVS	\$9,440	\$8,832	\$18,000	\$18,000
034859 PROF LEGAL PROCESS SVS	\$29,657	\$35,403	\$45,400	\$45,400
034864 PROF CAPITL ASSET DISPOSAL SVS	\$320	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$112,601	\$110,741	\$111,827	\$111,827
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$100	\$100
035100 RENTS & LEASES OF EQUIPMENT	\$9,938	\$9,938	\$9,939	\$9,939
035300 RENTS & LEASES OF STRUCTURES	\$985,060	\$1,019,537	\$1,025,780	\$1,025,780
035527 MINOR EQP OFFICE EQUIPMENT	\$1,144	\$321	\$500	\$500
035590 CHGS IT SOFTWARE EQP	\$6,101	\$1,078	\$5,553	\$5,553
035591 CHGS IT HARDWARE EQP	\$5,043	\$7,701	\$2,250	\$2,250
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,526	\$4,682	\$5,515	\$5,515
035900 TRANSPORTATION & TRAVEL	\$25,415	\$33,774	\$33,471	\$33,471
035940 TRANS/TRVL FUEL	\$585	\$1,306	\$1,251	\$1,251
035990 CHGS FLEET TRANS/TRVL	\$3,483	\$340	\$4,680	\$4,680

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$181	\$179	\$246	\$246	
036100 UTILITIES	\$65,110	\$69,137	\$83,496	\$83,496	
SERVICES AND SUPPLIES	\$1,565,314	\$1,631,340	\$1,672,899	\$1,672,899	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$143,358	\$163,872	\$106,047	\$106,047	
OTHER CHARGES	\$143,358	\$163,872	\$106,047	\$106,047	
Total Expenditures/Appropriations:	\$7,000,414	\$7,388,715	\$8,062,828	\$8,062,828	
Net Cost:	\$6,951	\$26,696	\$116,110	\$116,110	

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

PROGRAM DESCRIPTION

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

The 235 budget unit includes all activities of the Patrol Division (except the Burney Station), Investigations, and Services, as well as the Office of the Sheriff. Activities included for the Patrol Division are: Patrol for the County (with the exception of the Burney Station), Special Weapons and Tactics (SWAT), Sexual Assault Enforcement Team (SAFE), the City of Shasta Lake enforcement unit (by contract), Federal Campground Patrol contract, Bureau of Land Management/Bureau of Reclamation patrol contract, Abandoned Vehicle Services, Redding Basin school officers. Activities included for the Services Division are: Crime Analysis, Records, Warrants, Training, Recruitment, Emergency Services (including search and rescue), Integrated Public Safety Systems, Court Officer, and the narcotics/arson/sex offender Registration Officer. The Office of the Sheriff includes the administrative and accounting units, as well as grants administration. The Investigations Division includes two major subdivisions: Major Crimes including the Crime Lab and Elder Abuse Program; and Drug Task Forces including Anti-Drug Abuse (ADA) Shasta Interagency Narcotics Task Force (SINTF), California Multi-jurisdictional Methamphetamine Enforcement Team (Cal-MMET), the High Intensity Drug Trafficking Area (HIDTA), the Marijuana Investigation Team which has cooperative funding agreements with the United States Forest Service (USFS) and the United States Drug Enforcement Agency (DEA).

BUDGET REQUESTS

The requested appropriations for FY 2015-16 total a little over \$19.7 million, a 7.3 percent, or \$1.3 million, increase from the FY 2014-15 Adjusted Budget. Salaries and Benefits are increased by \$703,800, or 5 percent, due to increases in regular salaries, termination and special pay, retirement, healthcare, and worker's compensation costs. There are no new positions requested however, there are three vacant positions requested to be deleted (one Typist Clerk, one Investigative Technician, and one Integrated Public Safety Programmer I/II/III) and one to be added (Public Safety Service Officer). There are no unallocated salary savings requested in FY 2015-16. Services and Supplies have increased 19.4 percent, or \$539,626, primarily due to increases in liability insurance, and rents of structures and special department expense costs (related to anticipated move from the Public Safety Building, site of new courthouse construction). Other Charges have increased 5.6 percent, or \$86,685, primarily due to an increase in the contribution to the City of Redding for anticipated Integrated Public Safety Services system upgrade project. Central Services (A-87) charges are status quo at \$466,619. Intrafund Transfers have decreased by 28.6 percent, from \$7,000 to \$5,000. Other Financing Uses expenditures have increased by \$47,680 (46.1 percent) from \$103,364 to \$151,044 due to projected increases in the SINTF and SAFE programs. There are no capital assets requested in FY 2015-16.

Requested Revenue totals just over \$16 million, which includes: a 29.2 percent increase (\$1.4 million) in Prop 172 (Public Safety Augmentation funds) from \$4.8 million to \$6.2 million; a 3 percent increase (\$135,815) in General Fund support from \$4.5 million to \$4.6 million; and a 34.9 percent increase (\$190,508) in AB109 revenue from \$545,243 to \$735,751. The Sheriff has been very conservative with his FY 2015-16 revenue projections. Overall requested revenue has decreased 6.2 percent, or \$1 million, almost solely due to a reduction in one-time Prior Period Expenditure Adjustment (Risk Management rebate) in the amount of \$1.98 million. The collection of state Remote Access Network (RAN) and Abandoned Vehicle Abatement (AVA) local fees were discontinued as a result of Proposition 26 which was approved by California voters on November 2, 2010 (also known as the Supermajority Vote to Pass New Taxes and Fees Act). Local authority for collection of RAN fees was not renewed as of December

31, 2011 and for collection of AVA fees as of May 1, 2012. This revenue has not been restored resulting in an annual revenue loss of \$260,000 (\$180,000 and \$80,000 respectively) since FY 2012-13. Both programs will continue as sources for new funding are sought; RAN should have sufficient funding through the end of FY 2017-18 (the RAN Board is aware and is working on the issue) by use of restricted fund balance and CAL-ID Penalty Assessment Trust Fund revenue, and AVA by contracted vehicle recycling revenues. Charges for Services are status quo at \$2.6 million. The City of Shasta Lake contract revenue is status quo at \$2.38 million. Miscellaneous Revenues are decreased 90.5 percent (\$1.8 million) from \$2 million to \$193,873 solely due to a one-time decrease in Prior Period Expenditure Adjustments (i.e., a Risk Management rate rebate) as mentioned above. Other Financing Sources Transfers-In revenue has increased \$50,225 (1.1 percent), from \$4.67 million to \$4.72.

Overall, total expenditures exceed total revenue by \$3.62 million, a 199.8 percent increase (\$2.4 million) from the FY 2014-15 Adjusted Budget. The Sheriff has reduced this amount by \$465,622 with use of various Restricted fund balance accounts leaving \$3.15 million to be resolved during budget negotiations with the CEO. Additionally, the Sheriff projects savings at the end of FY 2014-15 in the amount of \$479,239.

SUMMARY OF RECOMMENDATIONS

The CEO recommends changes to add funding for the three Deputy Sheriff positions approved by the Board on March 17, 2015, and moving one vacant funded Deputy Sheriff position to the Sheriff's Burney budget (261). The CEO recommends deleting the following vacant unfunded (no layoffs) positions: one Typist Clerk, one Investigative Technician, and one Integrated Public Safety Programmer I/II/III. The CEO does not recommend adding one Public Safety Service Officer position. Additionally, the CEO recommends deleting five Deputy Sheriff and one Sergeant vacant unfunded positions (no layoffs). The CEO recommends reducing some overtime, extra-help, and fleet costs for additional savings. Altogether the CEO's recommended changes reduce the net county cost to almost \$1.9 million which will be funded with Public Safety General Purpose fund balance. The Sheriff and his staff are to be commended for working proactively towards difficult budget solutions that protect public safety and the fiscal health of the County during one of the biggest and most challenging public safety changes in decades.

This budget projects being over budget in FY 2014-15 in the Other Financing Uses object level. The Sheriff will continue to monitor this budget closely and will take a budget amendment to the Board of Supervisors prior to the end of the FY, if necessary, in order to keep this budget in balance and within Board-approved appropriations.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Governor's 2012 November ballot initiative, called the Schools and Local Public Safety Protection Act of 2012, included a Constitutional Amendment to protect 2011 Realignment funding for counties and was approved by the voters on November 6, 2012. The Constitutional Amendment protects the state funding source for 2011 Realignment revenue which comes from Vehicle License Fees (VLF) in the statewide amount of \$453.4 million (\$300 million freed up by an additional \$12 Vehicle Registration Fee (VRF) and \$153.4 million that was previously dedicated to cities and Orange County for general purpose use) and 1.0625% of the state's sales and use tax (SUT) that would have ordinarily gone to the state general fund. Both of these funding sources, though now constitutionally protected, are not stable, as receipts are directly related to the health of the economy. Even though 2011 Realignment/AB109 revenue is now constitutionally protected the state and a nine-member CEO workgroup recently decreased Shasta County's share of the statewide revenue and changed funding allocation methodologies for 2011 Realignment growth revenue to be more dependent on counties' successes with realignment, such as sending fewer offenders to prison and achieving better outcomes with successful adult probation completion. This may also decrease Shasta County's future share of growth revenue. As such, the Community Corrections Partnership Executive Committee voted to reduce AB109 expenditures beginning in FY 2015-16 and continuing each fiscal year until budgeted expenditures match projected revenues. Proposition 47, recently passed by the voters, makes several drug crimes now misdemeanors instead of felonies, is in its infancy and its impact to public safety in Shasta County is still being analyzed.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200	LICENSES, PERMITS & FRANCHISES				
211010 LICENSE TO SELL FIREARMS	\$421	\$350	\$150	\$150	
216200 GUN PERMITS	\$61,440	\$88,380	\$80,000	\$80,000	
216210 GUN PERMIT RENEWALS	\$31,000	\$40,862	\$35,000	\$35,000	
216400 EXPLOSIVE PERMITS	\$300	\$500	\$200	\$200	
LICENSES, PERMITS & FRANCHISES	\$93,161	\$130,092	\$115,350	\$115,350	
Category: 300	FINES, FORFEITURES & PENALTIES				
318510 CF CRIME PREVENTION PROGRAM	\$146	\$150	\$120	\$120	
319181 ASSET SEIZURE/STATE	\$140,144	\$178,829	\$0	\$0	
319183 ASSET SEIZURE/FEDERAL	\$305,105	\$69,836	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$445,397	\$248,816	\$120	\$120	
Category: 500	INTERGOVERNMENTAL REVENUES				
542400 STATE POST REIMBURSEMENT	\$68,840	\$25,992	\$70,000	\$70,000	
542603 ST REALIGNMENT 2011 AB109	\$569,893	\$530,585	\$735,751	\$735,751	
547500 STATE MANDATED COST REIMB	\$0	\$895	\$0	\$0	
549251 STATE GRNT CAL EMERG MGMT AGCY	\$928,091	\$875,194	\$874,461	\$874,461	
549360 STATE INDIAN GAMING	\$50,775	\$50,672	\$0	\$0	
549480 STATE REIMB RECORD ENTRY	\$802	\$0	\$0	\$0	
549560 STATE OCJP ANTI DRUG ABUSE	\$72,853	\$63,738	\$274,429	\$274,429	
549564 STATE RURAL CO LAW ENFORCEMENT	\$529,499	\$500,000	\$500,000	\$500,000	
549566 STATE COPS GRANT	\$130,298	\$133,800	\$106,938	\$106,938	
549601 STATE PROP 172 PUBLIC SFTY FND	\$5,921,580	\$4,808,388	\$6,211,800	\$6,211,800	
549611 ST DMV REMOTE ACCESS NETWORK	\$30	\$0	\$0	\$0	
554100 FEDERAL DISASTER ASSISTANCE	\$36,771	\$95,064	\$0	\$0	
560600 FEDERAL EMERGENCY MGMT AGENCY	\$257,729	\$162,774	\$165,000	\$165,000	
560900 FED MARIJUANA SUPPRESSION GRT	\$346,650	\$154,582	\$21,000	\$21,000	
560903 FEDERAL BUREAU OF RECLAMATION	\$54,329	\$66,416	\$58,000	\$58,000	
560951 FEDERAL DOJ BLOCK GRANT	\$40,868	\$188	\$44,044	\$44,044	
563775 CONTRIBUTIONS LOCAL SCHOOLS	\$90,799	\$92,073	\$98,978	\$98,978	
INTERGOVERNMENTAL REVENUES	\$9,099,812	\$7,560,365	\$9,160,401	\$9,160,401	
Category: 600	CHARGES FOR SERVICES				
674251 CIVIL PROC SVS SHRF SUBPOENAS	\$82	\$163	\$0	\$0	
675110 NOTARY FEES	\$0	\$30	\$0	\$0	
678110 FINGERPRINT PUBLIC ASSIST	\$47,740	\$42,448	\$41,400	\$41,400	
678112 FINGERPRINT LIVESCAN REPLC FEE	\$4,680	\$10,460	\$11,500	\$11,500	
678150 CHRISTMAS TREE TAGS	\$115	\$132	\$100	\$100	
678200 SHERIFF CRIME REPORTS	\$4,497	\$3,290	\$4,400	\$4,400	
678210 LOCAL CRIMINAL HISTORY	\$1,130	\$1,085	\$750	\$750	
678221 REG SEX NARCOTIC ARSON OFFNDRS	\$304	\$600	\$0	\$0	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
678222 REPORT VEHICLE REPOSSESSION	\$630	\$795	\$500	\$500	
678600 USFS LAW ENFORCEMENT	\$17,547	\$13,314	\$14,500	\$14,500	
678640 SHASTA TRINITY MJ CONTRACT	\$47,300	\$47,085	\$45,000	\$45,000	
678710 DARE PROGRAM REIMBURSEMENT	\$9,000	\$0	\$0	\$0	
678720 FED MARIJUANA ERADICATION	\$181,618	\$183,657	\$140,000	\$140,000	
678740 SHASTA LAKE CITY PATROL	\$2,329,834	\$2,377,399	\$2,511,901	\$2,511,901	
692105 PHOTO LAB FEES	\$38	\$482	\$0	\$0	
692200 REIMBURSE TRAVEL	\$806	\$0	\$0	\$0	
692500 REIMB FROM CONTRACTOR	\$0	\$0	\$0	\$0	
692705 REIMB CONSULTING SVS	\$0	\$4,420	\$0	\$0	
692950 REPLACEMENT FUND CHARGES	\$416	\$644	\$0	\$0	
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$14,500	\$14,500	\$14,500	\$14,500	
693001 CHARGES FOR SERVICES	\$22,806	\$24,429	\$22,750	\$22,750	
693002 CHGS FOR SVS CITY OF ANDERSON	\$14,895	\$15,053	\$0	\$0	
693004 CHGS FOR SVS CITY OF REDDING	\$5,855	\$15,709	\$3,000	\$3,000	
CHARGES FOR SERVICES	\$2,703,796	\$2,755,702	\$2,810,301	\$2,810,301	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$10,000	\$0	\$0	\$0	
792522 CONTRIBUTION FROM TRUST FUND	\$45,648	\$32,221	\$193,873	\$193,873	
795000 AUDITOR VOID/STALE DATED CHECK	\$654	\$0	\$0	\$0	
797600 MISCELLANEOUS SALES	\$93	\$95	\$0	\$0	
798670 LEGAL ADVERTISING	\$10	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$399	\$5,567	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$19,601	\$1,982,501	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$4,062	\$89	\$0	\$0	
799400 JURY & WITNESS FEES	\$550	\$1,439	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$700	\$0	\$0	
799610 RESTITUTION DAMAGE PAYMENTS	\$353	\$0	\$0	\$0	
799900 CASH OVER/SHORT	\$110	\$1	\$0	\$0	
MISCELLANEOUS REVENUES	\$81,481	\$2,022,615	\$193,873	\$193,873	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$4,294,463	\$4,527,150	\$4,662,965	\$4,662,965	
800176 TRAN IN TITLE III PROJ (GRT)	\$41,756	\$41,612	\$0	\$0	
800199 TRANS IN CENTRAL SVS A87	\$38,772	\$19,386	\$0	\$0	
800287 TRANS IN CORONER	\$104,938	\$179,158	\$0	\$0	
800288 TRANS IN DISPATCH	\$90,845	\$0	\$0	\$0	
800411 TRANS IN PUBLIC HEALTH	\$139,725	\$59,532	\$58,296	\$58,296	
800950 TRANS IN RISK MGMT	\$0	\$0	\$30,000	\$30,000	
OTHR FINANCING SOURCES TRAN IN	\$4,710,500	\$4,826,838	\$4,751,261	\$4,751,261	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 802	OTHER FINANCING SRCS SALE C/A				
896100	SALE OF CAPITAL ASSETS	\$1	\$3,600	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$28,619	\$44,210	\$44,000	\$44,000
OTHER FINANCING SRCS SALE C/A		\$28,620	\$47,810	\$44,000	\$44,000

Total Revenues:	\$17,162,769	\$17,592,240	\$17,075,306	\$17,075,306
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$5,813,213	\$6,139,526	\$6,665,945	\$6,665,945
011200	TERMINATION/SPECIAL PAY	\$177,003	\$78,245	\$154,355	\$154,355
017000	EXTRA HELP	\$402,991	\$360,415	\$400,012	\$400,012
017501	SEARCH & RESCUE OVERTIME	\$0	\$75	\$0	\$0
017502	OVERTIME PAY	\$909,448	\$930,254	\$768,305	\$768,305
017503	SHIFT DIFFERENTIAL	\$35,254	\$36,803	\$35,976	\$35,976
017504	DOG PAY	\$15,093	\$17,622	\$18,615	\$18,615
017505	STANDBY PAY	\$16,808	\$17,200	\$17,200	\$17,200
017509	HOLIDAY OVERTIME PAY	\$122,775	\$124,784	\$124,147	\$124,147
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,288	\$2,288	\$2,364	\$2,364
017519	EMPLOYEE AWARDS	\$0	\$1,500	\$0	\$0
018100	EMPLOYER SHARE OASDI	\$186,575	\$194,953	\$229,693	\$229,693
018201	EMPLOYER SHARE RETIREMENT	\$1,833,537	\$2,171,579	\$2,395,724	\$2,395,724
018204	EMPLOYER SHARE DEFERRED COMP	\$8,274	\$12,769	\$9,000	\$9,000
018300	EMPLOYER SHARE HEALTH INSUR	\$1,190,666	\$1,220,878	\$1,344,673	\$1,344,673
018301	EMPLOYER SHARE HEALTH INS PERS	\$837,339	\$831,165	\$980,746	\$980,746
018307	EMPLYR SHR OTHER POST EMP BEN	\$116,348	\$512,968	\$199,995	\$199,995
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$65,793	\$54,509	\$44,791	\$44,791
018500	WORKERS COMP EXPOSURE	\$66,427	\$69,582	\$104,005	\$104,005
018501	WORKERS COMP EXPERIENCE	\$764,880	\$838,560	\$1,266,509	\$1,266,509
SALARIES AND BENEFITS		\$12,564,719	\$13,615,683	\$14,762,055	\$14,762,055

Category: 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$43,018	\$46,249	\$53,650	\$53,650
032328	CLTHG/PERS SAFETY CLOTHING	\$75,589	\$25,677	\$20,680	\$20,680
032329	CLTHG/PERS UNIFORMS	\$14,470	\$21,311	\$18,750	\$18,750
032500	COMMUNICATIONS EXPENSE	\$91,587	\$90,183	\$93,820	\$93,820
032526	COMM CELL PHONES	\$40,472	\$58,050	\$68,018	\$68,018
032590	CHGS FAC MGMT COMM	\$262	\$238	\$144	\$144
032591	CHGS IT COMM	\$24,218	\$24,548	\$36,455	\$36,455
032700	FOOD EXPENSE	\$8,296	\$4,126	\$5,400	\$5,400
032900	HOUSEHOLD EXPENSE	\$5,932	\$11,175	\$10,975	\$10,975

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$1	\$3,600	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$28,619	\$44,210	\$44,000	\$44,000	
OTHER FINANCING SRCS SALE C/A	\$28,620	\$47,810	\$44,000	\$44,000	
Total Revenues:					
	\$17,162,769	\$17,592,240	\$17,075,306	\$17,075,306	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$5,813,213	\$6,139,526	\$6,665,945	\$6,665,945	
011200 TERMINATION/SPECIAL PAY	\$177,003	\$78,245	\$154,355	\$154,355	
017000 EXTRA HELP	\$402,991	\$360,415	\$400,012	\$400,012	
017501 SEARCH & RESCUE OVERTIME	\$0	\$75	\$0	\$0	
017502 OVERTIME PAY	\$909,448	\$930,254	\$768,305	\$768,305	
017503 SHIFT DIFFERENTIAL	\$35,254	\$36,803	\$35,976	\$35,976	
017504 DOG PAY	\$15,093	\$17,622	\$18,615	\$18,615	
017505 STANDBY PAY	\$16,808	\$17,200	\$17,200	\$17,200	
017509 HOLIDAY OVERTIME PAY	\$122,775	\$124,784	\$124,147	\$124,147	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,288	\$2,288	\$2,364	\$2,364	
017519 EMPLOYEE AWARDS	\$0	\$1,500	\$0	\$0	
018100 EMPLOYER SHARE OASDI	\$186,575	\$194,953	\$229,693	\$229,693	
018201 EMPLOYER SHARE RETIREMENT	\$1,833,537	\$2,171,579	\$2,395,724	\$2,395,724	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,274	\$12,769	\$9,000	\$9,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,190,666	\$1,220,878	\$1,344,673	\$1,344,673	
018301 EMPLOYER SHARE HEALTH INS PERS	\$837,339	\$831,165	\$980,746	\$980,746	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$116,348	\$512,968	\$199,995	\$199,995	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$65,793	\$54,509	\$44,791	\$44,791	
018500 WORKERS COMP EXPOSURE	\$66,427	\$69,582	\$104,005	\$104,005	
018501 WORKERS COMP EXPERIENCE	\$764,880	\$838,560	\$1,266,509	\$1,266,509	
SALARIES AND BENEFITS	\$12,564,719	\$13,615,683	\$14,762,055	\$14,762,055	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$43,018	\$46,249	\$53,650	\$53,650	
032328 CLTHG/PERS SAFETY CLOTHING	\$75,589	\$25,677	\$20,680	\$20,680	
032329 CLTHG/PERS UNIFORMS	\$14,470	\$21,311	\$18,750	\$18,750	
032500 COMMUNICATIONS EXPENSE	\$91,587	\$90,183	\$93,820	\$93,820	
032526 COMM CELL PHONES	\$40,472	\$58,050	\$68,018	\$68,018	
032590 CHGS FAC MGMT COMM	\$262	\$238	\$144	\$144	
032591 CHGS IT COMM	\$24,218	\$24,548	\$36,455	\$36,455	
032700 FOOD EXPENSE	\$8,296	\$4,126	\$5,400	\$5,400	
032900 HOUSEHOLD EXPENSE	\$5,932	\$11,175	\$10,975	\$10,975	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 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	\$27,344	\$27,351	\$28,265	\$28,265
033102 INSUR XP LIABILITY EXPOSURE	\$7,064	\$8,227	\$31,056	\$31,056
033103 INSUR XP MISCELLANEOUS	\$32,800	\$42,107	\$39,930	\$39,930
033105 INSUR XP LIABILITY EXPERIENCE	\$106,728	\$31,200	\$224,187	\$224,187
033500 MAINTENANCE OF EQUIPMENT	\$66,046	\$64,135	\$211,273	\$211,273
033526 MNT EQP VEHICLES	\$1,171	\$1,978	\$3,575	\$3,575
033528 MNT EQP SOFTWARE	\$13,559	\$3,418	\$3,600	\$3,600
033529 MNT EQP COMPUTERS	\$67	\$1,550	\$300	\$300
033530 MNT EQP RADIOS	\$2,481	\$9,232	\$5,425	\$5,425
033531 MNT EQP IT APRV	\$780	\$780	\$500	\$500
033535 MNT EQP OFFICE EQP	\$0	\$0	\$15	\$15
033536 MNT EQP BOATS	\$19	\$0	\$0	\$0
033537 MNT EQP RESCUE VEHICLES	\$0	\$166	\$200	\$200
033592 CHGS IT MNT HARD/SOFTWARE	\$11,863	\$13,340	\$14,627	\$14,627
033700 MAINTENANCE OF STRUCTURES	\$1,167	\$388	\$705	\$705
033729 MNT STR FAC MGMT APRV	\$1,073	\$841	\$1,000	\$1,000
033791 CHGS FAC MGMT MAINT STR	\$59,062	\$59,259	\$55,032	\$55,032
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,218	\$6,613	\$2,900	\$2,900
033905 MED SPLY EMERGENCY SPLY	\$0	\$0	\$250	\$250
034100 MEMBERSHIPS	\$11,891	\$11,909	\$12,910	\$12,910
034300 MISCELLANEOUS EXPENSE	\$0	\$239	\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$2,032)	\$52	\$52
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,533	\$4,853	\$2,352	\$2,352
034390 MISC XP OVER/SHORT ACCOUNT	\$0	\$0	\$200	\$200
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$6	\$52	\$52
034500 OFFICE EXPENSE	\$52,136	\$49,852	\$58,160	\$58,160
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$483	\$0	\$0
034536 OFFICE XP OFFICE FURNITURE	\$0	\$322	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$194	\$524	\$377	\$377
034591 CHGS OC POSTAGE SVS	\$6,158	\$6,595	\$5,996	\$5,996
034592 CHGS OC OTHER MAIL SVS	\$3,925	\$4,182	\$3,761	\$3,761
034800 PROF & SPECIAL SERVICES	\$140,434	\$99,671	\$121,745	\$121,745
034807 PROF BANK SVS	\$299	\$261	\$330	\$330
034814 PROF COUNSELING SVS	\$3,750	\$500	\$1,900	\$1,900
034823 PROF HEALTH SVS	\$139	\$0	\$1,020	\$1,020
034834 PROF PATHOLOGY SVS	\$0	\$1,368	\$0	\$0
034835 PROF PHOTO/FILMING SVS	\$116	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$18,277	\$24,812	\$19,335	\$19,335
034838 PROF PROCESSING SVS	\$0	\$73	\$0	\$0

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

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
034852	PROF TRANSCRIBING SVS	\$19,095	\$15,841	\$17,000	\$17,000
034853	PROF VETERINARY ANIMAL SVS	\$3,401	\$2,784	\$4,250	\$4,250
034864	PROF CAPITL ASSET DISPOSAL SVS	\$0	\$180	\$1,000	\$1,000
034890	CHGS FAC MGMT PROF SVS	\$0	\$963	\$5,291	\$5,291
034892	CHGS IT PROFESSIONAL SVS	\$191,695	\$219,171	\$213,963	\$213,963
034900	PUBLICATIONS & LEGAL NOTICES	\$92	\$49	\$50	\$50
035100	RENTS & LEASES OF EQUIPMENT	\$24,380	\$27,568	\$29,650	\$29,650
035300	RENTS & LEASES OF STRUCTURES	\$73,926	\$91,107	\$91,635	\$91,635
035325	R/L STR REDDING	\$35,696	\$36,588	\$38,300	\$38,300
035329	R/L STR STORAGE FACILITIE	\$0	\$3,516	\$2,880	\$2,880
035500	MINOR EQUIPMENT	\$139,340	\$78,199	\$110,400	\$110,400
035528	MINOR EQP SOFTWARE	\$284	\$427	\$13,500	\$13,500
035533	MNR EQP SAFETY EQP	\$48	\$0	\$0	\$0
035590	CHGS IT SOFTWARE EQP	\$73,617	\$1,840	\$9,900	\$9,900
035591	CHGS IT HARDWARE EQP	\$114,750	\$19,523	\$53,294	\$53,294
035592	CHGS IT TELECOMM EQP	\$390	\$183	\$0	\$0
035700	SPECIAL DEPARTMENTAL EXPENSE	\$18,977	\$24,203	\$27,650	\$27,650
035740	SP DEPT XP GUN SUPPLIES	\$65,008	\$43,650	\$46,000	\$46,000
035742	SP DEPT XP ANIMAL CARE/PURCHAS	\$9,628	\$4,398	\$7,500	\$7,500
035754	SP DEPT XP ONLINE DATA SUBSCR	\$10,810	\$14,034	\$10,900	\$10,900
035900	TRANSPORTATION & TRAVEL	\$2,488	\$14,322	\$7,600	\$7,600
035940	TRANS/TRVL FUEL	\$116,630	\$235,874	\$261,350	\$261,350
035941	TRANS/TRVL MILEAGE	\$357	\$109	\$300	\$300
035942	TRANS/TRVL TRAINING	\$77,791	\$83,442	\$105,100	\$105,100
035944	TRANS/TRVL SHIPPING	\$172	\$0	\$0	\$0
035945	TRANS/TRVL BOAT	\$426	\$104	\$7,500	\$7,500
035947	TRANS/TRVL VOLUNTEER	\$2,451	\$7,652	\$8,125	\$8,125
035949	TRANS/TRVL MEALS	\$144	\$0	\$0	\$0
035950	TRANS/TRVL LODGING	\$12,620	\$0	\$1,000	\$1,000
035990	CHGS FLEET TRANS/TRVL	\$648,124	\$639,469	\$765,227	\$765,227
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$805	\$1,329	\$1,890	\$1,890
036100	UTILITIES	\$136,721	\$121,072	\$136,226	\$136,226
036125	UTIL ELECTRIC	\$9,403	\$13,061	\$14,250	\$14,250
SERVICES AND SUPPLIES		\$2,665,437	\$2,456,446	\$3,150,653	\$3,150,653
Category: 050 OTHER CHARGES					
050001	CENTRAL SERVICE COST A-87	\$486,494	\$449,336	\$302,241	\$302,241
050003	BUILDING & EQUIPMENT USE A-87	\$8,711	\$22,299	\$164,378	\$164,378
051300	CONTRIB NON COUNTY GOV AGENCY	\$23,711	\$24,376	\$30,000	\$30,000
051351	CONTR TO CITY OF REDDING	\$686,425	\$460,713	\$529,944	\$529,944

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051352 CONTR TO CITY OF ANDERSON	\$1,610	\$0	\$12,975	\$12,975	
051360 CONTR TO TEHAMA COUNTY	\$155,297	\$146,853	\$56,000	\$56,000	
051361 CONTR TO TRINITY COUNTY	\$0	\$0	\$20,000	\$20,000	
051362 CONTR TO SISKIYOU COUNTY	\$114,724	\$22,000	\$0	\$0	
051363 CONTR TO BUTTE COUNTY	\$131,063	\$22,614	\$69,000	\$69,000	
051364 CONTR TO GLENN COUNTY	\$65,619	\$15,397	\$27,000	\$27,000	
051365 CONTR TO LASSEN COUNTY	\$5,166	\$15,472	\$29,000	\$29,000	
051366 CONTR TO PLUMAS COUNTY	\$9,728	\$12,934	\$17,000	\$17,000	
051367 CONTR TO OTHER COUNTIES	\$73,048	\$132,229	\$138,000	\$138,000	
OTHER CHARGES	\$1,761,601	\$1,324,228	\$1,395,538	\$1,395,538	
Category: 070 CAPITAL ASSETS					
065007 1 ATV W/ACCESSORIES	\$2,666	\$0	\$0	\$0	
065023 1 DOG	\$10,000	\$0	\$0	\$0	
065081 1 TRAILER	\$7,157	\$0	\$0	\$0	
065095 1 VEHICLE W/ ACCESSORIES	\$43,499	\$0	\$0	\$0	
065274 1 DUMP TRAILER	\$1,279	\$0	\$0	\$0	
065277 1 SPECIALIZED RESPONSE VEHICLE	\$126,969	\$0	\$0	\$0	
065282 1 BOMB SUIT W/ACCESSORIES	\$49,488	\$0	\$0	\$0	
065304 1 REMOTE FIRING DEVICE W/ACC	\$0	\$13,303	\$0	\$0	
065315 1 TRANSMITTER COMBINER	\$0	\$13,190	\$0	\$0	
CAPITAL ASSETS	\$241,060	\$26,493	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$173)	(\$253)	\$0	\$0	
088112 C/A ASSESSOR	\$0	(\$54)	\$0	\$0	
088130 C/A PERSONNEL	(\$7,092)	(\$7,902)	(\$10,000)	(\$10,000)	
088227 C/A DISTRICT ATTORNEY	(\$3,646)	(\$5,236)	(\$3,500)	(\$3,500)	
088263 C/A PROBATION	(\$2,575)	(\$442)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$63)	(\$88)	\$0	\$0	
088928 C/A SHASCOM OPERATIONS	(\$35)	(\$69)	(\$1,636)	(\$1,636)	
INTRAFUND TRANSFERS	(\$13,585)	(\$14,046)	(\$15,136)	(\$15,136)	
Category: 095 OTHER FINANCING USES					
095227 TRAN OUT DISTRICT ATTORNEY	\$11,000	\$27,917	\$18,200	\$18,200	
095263 TRAN OUT PROBATION	\$43,364	\$43,364	\$132,844	\$132,844	
095940 TRAN OUT FLEET MGMT	\$0	\$36,000	\$0	\$0	
OTHER FINANCING USES	\$54,364	\$107,281	\$151,044	\$151,044	

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2015-16

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Expenditures/Appropriations:	\$17,273,597	\$17,516,086	\$19,444,154	\$19,444,154	
Net Cost:	\$110,827	(\$76,153)	\$2,368,848	\$2,368,848	

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

PROGRAM DESCRIPTION

The Boating Safety function of the Sheriff's Office is responsible for law enforcement, boating safety, and search and rescue activities on all waterways in Shasta County, except Whiskeytown Lake. The State Department of Boating and Waterways provides the majority of funding for this program but will not pay for central service (A-87) costs, worker's compensation experience expense, liability or property insurance, Information Technology services, recruitment, basic equipping and training of officers, cellular telephone costs, or certain office expenses; these are funded by Proposition 172 and General Fund revenues. As a condition of the State grant funding, eligible grant costs must first be charged against the projected unsecured boat taxes for the fiscal year, additional eligible expenses are charged to the State grant.

BUDGET REQUESTS

Total appropriations requested for FY 2015-16 are \$883,925, an increase of \$10,707, or 1.2 percent, compared to the FY 2014-15 Adjusted Budget. Salaries and Benefits are status quo at \$521,052. Services and Supplies have increased by \$14,995, or 6 percent. A-87 Central Services charges have decreased by \$10,332, or 36 percent. Funding for this program comes from these sources: State Boating Safety funds (status quo at \$584,990, plus one-time \$80,000 for a replacement boat/trailer), a projected 16.4 percent increase in unsecured property tax levied on boats (\$80,295), a 29.3 percent increase in sales tax revenue dedicated to public safety (Proposition 172) (\$36,400), and a 3 percent increase in the General Fund Transfer-in (\$89,349). Overall there is a deficit in this budget in the amount of \$12,891 to be resolved during budget negotiations with the CEO.

SUMMARY OF RECOMMENDATIONS

The CEO recommends reducing expenditures in the amount of \$12,891.

The CEO recommends deleting two unfunded Deputy Sheriff positions. This will not result in any layoffs as they are vacant unfunded positions.

PENDING ISSUES AND POLICY CONSIDERATIONS

As the drought continues in California, it is anticipated that fewer people will be buying boats and the average sales price of used boats may decline due to slower demand; this could decrease future receipts of unsecured property tax revenue. Such reductions could eventually impact the level of General Fund support or the level of services provided.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
102000 CURRENT UNSECURED TAXES	\$81,346	\$73,958	\$80,295	\$80,295	
104000 PRIOR YEAR UNSECURED TAXES	\$1,759	\$436	\$0	\$0	
TAXES	\$83,105	\$74,394	\$80,295	\$80,295	
Category: 500 INTERGOVERNMENTAL REVENUES					
549400 STATE BOATING SAFETY	\$612,994	\$587,662	\$664,990	\$664,990	
549601 STATE PROP 172 PUBLIC SFTY FND	\$36,688	\$28,155	\$36,400	\$36,400	
INTERGOVERNMENTAL REVENUES	\$649,682	\$615,817	\$701,390	\$701,390	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$701	\$9,110	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$3,456	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$4,157	\$9,110	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$84,219	\$86,747	\$89,349	\$89,349	
OTHR FINANCING SOURCES TRAN IN	\$84,219	\$86,747	\$89,349	\$89,349	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$752	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$752	\$0	\$0	\$0	
Total Revenues:	\$821,918	\$786,069	\$871,034	\$871,034	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$190,261	\$190,199	\$197,750	\$197,750	
011200 TERMINATION/SPECIAL PAY	\$1,441	\$2,395	\$4,234	\$4,234	
017000 EXTRA HELP	\$138,930	\$129,779	\$115,871	\$115,871	
017502 OVERTIME PAY	\$35,466	\$33,510	\$21,365	\$21,365	
017503 SHIFT DIFFERENTIAL	\$128	\$114	\$100	\$100	
017509 HOLIDAY OVERTIME PAY	\$7,644	\$5,184	\$6,489	\$6,489	
018100 EMPLOYER SHARE OASDI	\$8,289	\$8,216	\$8,323	\$8,323	
018201 EMPLOYER SHARE RETIREMENT	\$61,441	\$67,660	\$73,098	\$73,098	
018300 EMPLOYER SHARE HEALTH INSUR	\$43,396	\$41,453	\$41,418	\$41,418	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,804	\$14,833	\$5,933	\$5,933	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,425	\$2,637	\$1,948	\$1,948	
018500 WORKERS COMP EXPOSURE	\$3,309	\$3,301	\$4,377	\$4,377	
018501 WORKERS COMP EXPERIENCE	\$228	\$8,760	\$27,262	\$27,262	
SALARIES AND BENEFITS	\$497,769	\$508,046	\$508,168	\$508,168	
Category: 030 SERVICES AND SUPPLIES					

Budget Unit: 236 - BOATING SAFETY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
032328 CLTHG/PERS SAFETY CLOTHING	\$3,851	\$1,127	\$7,000	\$7,000	\$7,000
032329 CLTHG/PERS UNIFORMS	\$938	\$198	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$6,313	\$5,344	\$6,400	\$6,400	\$6,400
032526 COMM CELL PHONES	\$1,007	\$861	\$1,200	\$1,200	\$1,200
032591 CHGS IT COMM	\$1,424	\$797	\$319	\$319	\$319
032700 FOOD EXPENSE	\$0	\$17	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$351	\$258	\$350	\$350	\$350
033102 INSUR XP LIABILITY EXPOSURE	\$351	\$418	\$1,320	\$1,320	\$1,320
033103 INSUR XP MISCELLANEOUS	\$2,976	\$3,000	\$3,383	\$3,383	\$3,383
033105 INSUR XP LIABILITY EXPERIENCE	\$108	\$876	\$814	\$814	\$814
033500 MAINTENANCE OF EQUIPMENT	\$3,132	\$1,166	\$2,500	\$2,500	\$2,500
033526 MNT EQP VEHICLES	\$403	\$1,002	\$1,250	\$1,250	\$1,250
033530 MNT EQP RADIOS	\$313	\$1,163	\$1,500	\$1,500	\$1,500
033531 MNT EQP IT APRV	\$25	\$25	\$0	\$0	\$0
033536 MNT EQP BOATS	\$13,515	\$8,316	\$12,000	\$12,000	\$12,000
033538 MNT EQP SAFETY EQP	\$13	\$0	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$458	\$378	\$414	\$414	\$414
033700 MAINTENANCE OF STRUCTURES	\$116	\$39	\$35	\$35	\$35
033791 CHGS FAC MGMT MAINT STR	\$0	\$585	\$600	\$600	\$600
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$16	\$0	\$0	\$0
034100 MEMBERSHIPS	\$837	\$957	\$980	\$980	\$980
034500 OFFICE EXPENSE	\$1,346	\$859	\$500	\$500	\$500
034800 PROF & SPECIAL SERVICES	\$350	\$0	\$450	\$450	\$450
034837 PROF PREEMPLOYMENT SVS	\$977	\$0	\$500	\$500	\$500
034852 PROF TRANSCRIBING SVS	\$300	\$64	\$300	\$300	\$300
034864 PROF CAPITL ASSET DISPOSAL SVS	\$56	\$0	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$6,879	\$8,474	\$7,923	\$7,923	\$7,923
035100 RENTS & LEASES OF EQUIPMENT	\$773	\$818	\$800	\$800	\$800
035300 RENTS & LEASES OF STRUCTURES	\$26,247	\$28,328	\$27,226	\$27,226	\$27,226
035329 R/L STR STORAGE FACILITIE	\$17,277	\$16,243	\$18,360	\$18,360	\$18,360
035500 MINOR EQUIPMENT	\$2,257	\$7,094	\$4,500	\$4,500	\$4,500
035591 CHGS IT HARDWARE EQP	\$0	\$36	\$150	\$150	\$150
035592 CHGS IT TELECOMM EQP	\$0	\$42	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$242	\$96	\$300	\$300	\$300
035900 TRANSPORTATION & TRAVEL	\$0	\$13	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$9,241	\$22,764	\$35,570	\$35,570	\$35,570
035942 TRANS/TRVL TRAINING	\$4,207	\$6,676	\$6,500	\$6,500	\$6,500
035945 TRANS/TRVL BOAT	\$65,771	\$52,425	\$85,000	\$85,000	\$85,000

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035990 CHGS FLEET TRANS/TRVL	\$31,597	\$21,070		\$32,460	\$32,460
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$101		\$82	\$82
036100 UTILITIES	\$374	\$201		\$0	\$0
036125 UTIL ELECTRIC	\$2,200	\$2,400		\$2,400	\$2,400
SERVICES AND SUPPLIES	\$207,641	\$195,662		\$264,486	\$264,486
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$9,154	\$28,712		\$18,380	\$18,380
OTHER CHARGES	\$9,154	\$28,712		\$18,380	\$18,380
Category: 070 CAPITAL ASSETS					
065011 1 BOAT W/ACCESSORIES	\$0	\$0		\$73,500	\$73,500
065081 1 TRAILER	\$0	\$0		\$6,500	\$6,500
CAPITAL ASSETS	\$0	\$0		\$80,000	\$80,000
Total Expenditures/Appropriations:	\$714,564	\$732,420		\$871,034	\$871,034
Net Cost:	(\$107,353)	(\$53,649)		\$0	\$0

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

FY 2015-16 requested expenditures of \$548,020 have increased by \$10,767, or 2 percent, from the FY 2014-15 Adjusted Budget primarily due to increases in Salaries and Benefits charges such as Worker's Compensation Experience and Services and Supplies costs to fund a replacement vehicle. A-87 Central Services charges will decrease by \$8,535, or 56.5 percent.

Requested revenues of \$178,226 represent a 11.2 percent decrease due to a one-time decrease in Prior Period Expenditure Adjustments (i.e., a Risk Management rate rebate) as compared to the FY 2014-15 Adjusted Budget. Many of the activities of the Civil Unit are required by the Court and fees for services do not fully cover 100 percent of this budget's costs; therefore, the net General Fund cost is requested at \$369,794, an increase of \$33,237 or 9.9 percent. Additionally, this budget projects savings at the end of FY 2014-15 in the amount of \$7,955, or 2.4 percent.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head. The CEO recommends deleting one unfunded Deputy Sheriff position. This will not result in a layoff as it is a vacant unfunded position.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
674250 CIVIL PROCESS FEES	\$98,678	\$84,543	\$91,216	\$91,216	\$91,216
674260 CIVIL PROCESS FEE \$3	\$2,922	\$2,725	\$3,060	\$3,060	\$3,060
674261 CIVIL PROCESS FEE 70% VEHICLE	\$28,165	\$22,461	\$24,990	\$24,990	\$24,990
674262 CIVIL PROCESS FEE MAINT 30%	\$12,070	\$9,626	\$10,710	\$10,710	\$10,710
674264 CIVIL PROCESS FEE GC26746	\$51,437	\$45,982	\$48,250	\$48,250	\$48,250
CHARGES FOR SERVICES	\$193,274	\$165,339	\$178,226	\$178,226	\$178,226
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$15	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$631	\$26,327	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$265	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$911	\$26,327	\$0	\$0	\$0
Total Revenues:	\$194,185	\$191,666	\$178,226	\$178,226	\$178,226
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$238,552	\$241,802	\$256,048	\$256,048	\$256,048
011200 TERMINATION/SPECIAL PAY	\$3,183	\$1,571	\$2,542	\$2,542	\$2,542
017502 OVERTIME PAY	\$374	\$143	\$1,212	\$1,212	\$1,212
018100 EMPLOYER SHARE OASDI	\$9,034	\$8,698	\$10,299	\$10,299	\$10,299
018201 EMPLOYER SHARE RETIREMENT	\$64,195	\$73,720	\$79,451	\$79,451	\$79,451
018300 EMPLOYER SHARE HEALTH INSUR	\$47,467	\$45,299	\$45,041	\$45,041	\$45,041
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,770	\$20,553	\$7,682	\$7,682	\$7,682
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,197	\$1,759	\$1,467	\$1,467	\$1,467
018500 WORKERS COMP EXPOSURE	\$2,147	\$2,202	\$3,293	\$3,293	\$3,293
018501 WORKERS COMP EXPERIENCE	\$21,528	\$21,564	\$31,486	\$31,486	\$31,486
SALARIES AND BENEFITS	\$393,451	\$417,315	\$438,521	\$438,521	\$438,521
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,400	\$1,413	\$1,400	\$1,400	\$1,400
032329 CLTHG/PERS UNIFORMS	\$0	\$0	\$125	\$125	\$125
032500 COMMUNICATIONS EXPENSE	\$922	\$945	\$986	\$986	\$986
032526 COMM CELL PHONES	\$974	\$2,195	\$2,266	\$2,266	\$2,266
032590 CHGS FAC MGMT COMM	\$2	\$2	\$3	\$3	\$3
032591 CHGS IT COMM	\$686	\$675	\$700	\$700	\$700
032900 HOUSEHOLD EXPENSE	\$195	\$25	\$200	\$200	\$200
032992 CHGS FAC MGMT HSHLD XP	\$5,388	\$5,408	\$4,736	\$4,736	\$4,736
033102 INSUR XP LIABILITY EXPOSURE	\$228	\$261	\$993	\$993	\$993
033103 INSUR XP MISCELLANEOUS	\$528	\$732	\$556	\$556	\$556
033105 INSUR XP LIABILITY EXPERIENCE	\$168	\$180	\$636	\$636	\$636

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$36	\$0	\$0	\$0
033528 MNT EQP SOFTWARE	\$3,771	\$4,426	\$5,725	\$5,725	\$5,725
033531 MNT EQP IT APRV	\$29	\$29	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$729	\$932	\$725	\$725	\$725
033791 CHGS FAC MGMT MAINT STR	\$1,379	\$1,119	\$898	\$898	\$898
034100 MEMBERSHIPS	\$146	\$146	\$150	\$150	\$150
034309 MISC XP PRIOR PERIOD REV ADJ	\$498	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$2,672	\$2,056	\$2,650	\$2,650	\$2,650
034591 CHGS OC POSTAGE SVS	\$4,446	\$4,171	\$4,558	\$4,558	\$4,558
034592 CHGS OC OTHER MAIL SVS	\$572	\$572	\$575	\$575	\$575
034800 PROF & SPECIAL SERVICES	\$0	\$260	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$14	\$0	\$0	\$0	\$0
034852 PROF TRANSCRIBING SVS	\$28	\$68	\$30	\$30	\$30
034892 CHGS IT PROFESSIONAL SVS	\$9,910	\$11,487	\$10,876	\$10,876	\$10,876
035100 RENTS & LEASES OF EQUIPMENT	\$1,202	\$2,060	\$2,100	\$2,100	\$2,100
035500 MINOR EQUIPMENT	\$237	\$291	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$350	\$350	\$350
035591 CHGS IT HARDWARE EQP	\$0	\$1,417	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$64	\$49	\$0	\$0	\$0
035754 SP DEPT XP ONLINE DATA SUBSCR	\$34	\$43	\$50	\$50	\$50
035940 TRANS/TRVL FUEL	\$4,254	\$7,568	\$10,350	\$10,350	\$10,350
035942 TRANS/TRVL TRAINING	\$2,580	\$2,835	\$3,500	\$3,500	\$3,500
035990 CHGS FLEET TRANS/TRVL	\$17,191	\$52,451	\$45,696	\$45,696	\$45,696
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82	\$82
SERVICES AND SUPPLIES	\$60,257	\$103,864	\$102,916	\$102,916	\$102,916
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$18,435	\$13,547	\$5,012	\$5,012	\$5,012
050003 BUILDING & EQUIPMENT USE A-87	\$1,570	\$1,570	\$1,571	\$1,571	\$1,571
OTHER CHARGES	\$20,006	\$15,117	\$6,583	\$6,583	\$6,583
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$0	\$5,062	\$0	\$0	\$0
CAPITAL ASSETS	\$0	\$5,062	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$473,715	\$541,360	\$548,020	\$548,020	\$548,020
Net Cost:	\$279,529	\$349,694	\$369,794	\$369,794	\$369,794

SHERIFF / CORONER-DETENTION / WORK RELEASE PROGRAM
Fund 0195 Public Safety, Budget Unit 246
Tom Bosenko, Sheriff/Coroner

PROGRAM DESCRIPTION

The Detention Annex was formerly a minimum/medium security inmate housing facility and a work release facility. The inmate-housing program was closed on January 12, 2003, and the facility was operated as a work release facility. Since 2009 the detention annex facility has been used to house south county patrol and the work release program was closed at that location due to the decline in County discretionary revenue and revenues dedicated to public safety. No inmates were housed in the facility and the work release program was provided on a reduced scale from the Main Jail in fiscal years 2009-10, 2010-11, and 2011-12. Due to the expansion of the work release program as funded by the state's 2011 Realignment (AB109) this cost center was activated once more and the work release program is now operated from the Sheriff's facilities located at the Breslauer Campus. However, the detention annex has continued to be used for south county patrol and is now funded from the Sheriff's Administration budget (23565).

BUDGET REQUESTS

Total FY 2015-16 requested appropriations are \$642,624, a 16.3 percent decrease, or \$125,495, from the FY 2014-15 Adjusted Budget amount of \$768,119. Salaries and Benefits are requested at \$523,631, a 15.5 percent decrease, or \$96,206, primarily due to defunding a Correctional Officer position in order to reduce AB109 expenditures in an attempt to align AB109 expenditures with projected revenue. Services and Supplies are requested at \$87,477, a 28.4 percent decrease. A-87 Central Services charges will increase by \$5,388 (20.6 percent) from \$26,128 to \$31,516. There are no new capital assets requested.

Revenue is primarily from the AB109 allocation expected from the state in FY 2015-16 in the amount of \$658,073 as approved by the Community Corrections Partnership Executive Committee. Requested revenue also includes a 3 percent increase in the transfer-in from the General Fund in the amount of \$15,224. There is a small net county cost requested for this budget in the amount of \$2,422, and this budget projects AB109 revenue savings in the amount of \$61,423 at the end of FY 2014-15.

SUMMARY OF RECOMMENDATIONS

The CEO recommends technical budget changes that decrease expenditures overall in the amount of \$2,422 and thus reduce the net county cost to zero.

The CEO recommends deleting the vacant unfunded Correctional Officer position. This will not result in a layoff as it is a vacant unfunded position.

PENDING ISSUES AND POLICY CONSIDERATIONS

After the Sheriff's Adult Rehabilitation Center (ARC) is built on Breslauer Way, currently scheduled to open in December 2018, the Sheriff's Work Release, and other alternate custody programs will move in to the ARC.

The state Realignment Allocation Committee recently reduced Shasta County's overall share of AB109 state revenue. In order to align budgeted expenditures with projected future year revenues the Community Corrections Partnership Executive Committee voted to reduce FY 2015-16 expenditures.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
542603 ST REALIGNMENT 2011 AB109	\$656,600	\$608,790		\$658,073	\$658,073
542800 STATE CORRECTIONS TRAINING GRT	\$0	\$0		\$3,120	\$3,120
INTERGOVERNMENTAL REVENUES	\$656,600	\$608,790		\$661,193	\$661,193
Category: 600 CHARGES FOR SERVICES					
686970 WORK RELEASE	\$2,536	\$406		\$500	\$500
686971 HOME ELECTRONIC CONSTRAINT PGM	\$70	\$150		\$0	\$0
CHARGES FOR SERVICES	\$2,606	\$556		\$500	\$500
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$378	\$0		\$0	\$0
797600 MISCELLANEOUS SALES	\$0	\$557		\$300	\$300
799390 PRIOR PERIOD EXP ADJUSTMENT	\$209	\$16,150		\$0	\$0
MISCELLANEOUS REVENUES	\$588	\$16,707		\$300	\$300
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$14,349	\$14,781		\$15,224	\$15,224
OTHR FINANCING SOURCES TRAN IN	\$14,349	\$14,781		\$15,224	\$15,224
Total Revenues:	\$674,144	\$640,835		\$677,217	\$677,217
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$284,614	\$297,177		\$309,065	\$309,065
011200 TERMINATION/SPECIAL PAY	\$189	\$0		\$0	\$0
017502 OVERTIME PAY	\$9,114	\$3,270		\$3,800	\$3,800
017509 HOLIDAY OVERTIME PAY	\$377	\$363		\$0	\$0
018100 EMPLOYER SHARE OASDI	\$6,760	\$8,144		\$9,540	\$9,540
018201 EMPLOYER SHARE RETIREMENT	\$91,849	\$104,128		\$108,745	\$108,745
018300 EMPLOYER SHARE HEALTH INSUR	\$70,468	\$67,616		\$68,364	\$68,364
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,691	\$11,262		\$9,272	\$9,272
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,705	\$2,207		\$1,784	\$1,784
018500 WORKERS COMP EXPOSURE	\$2,616	\$2,725		\$3,974	\$3,974
018501 WORKERS COMP EXPERIENCE	\$8,724	\$6,636		\$9,087	\$9,087
SALARIES AND BENEFITS	\$483,112	\$503,532		\$523,631	\$523,631
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$412	\$956		\$1,800	\$1,800
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,400	\$3,000		\$2,400	\$2,400
032326 CLTHG/PERS INMATES	\$186	\$163		\$800	\$800
032328 CLTHG/PERS SAFETY CLOTHING	\$562	\$5,987		\$2,000	\$2,000

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
032329 CLTHG/PERS UNIFORMS	\$205	\$0	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$404	\$66	\$500	\$500
032526 COMM CELL PHONES	\$1,146	\$1,875	\$2,300	\$2,300
032591 CHGS IT COMM	\$87	\$93	\$217	\$217
032900 HOUSEHOLD EXPENSE	\$83	\$399	\$1,300	\$1,300
032992 CHGS FAC MGMT HSHLD XP	\$396	\$208	\$351	\$351
033102 INSUR XP LIABILITY EXPOSURE	\$278	\$320	\$1,199	\$1,199
033103 INSUR XP MISCELLANEOUS	\$7,896	\$7,872	\$8,395	\$8,395
033105 INSUR XP LIABILITY EXPERIENCE	\$156	\$120	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$2,870	\$3,597	\$3,000	\$3,000
033526 MNT EQP VEHICLES	\$172	\$54	\$500	\$500
033530 MNT EQP RADIOS	\$0	\$70	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$318	\$472	\$518	\$518
033700 MAINTENANCE OF STRUCTURES	\$150	\$0	\$0	\$0
033729 MNT STR FAC MGMT APRV	\$1,578	\$568	\$2,000	\$2,000
033791 CHGS FAC MGMT MAINT STR	\$20,650	\$7,115	\$2,764	\$2,764
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$100	\$100
034100 MEMBERSHIPS	\$367	\$367	\$500	\$500
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$500	\$500
034500 OFFICE EXPENSE	\$9,055	\$1,079	\$1,980	\$1,980
034590 CHGS OC PHOTOCOPY SVS	\$40	\$0	\$500	\$500
034800 PROF & SPECIAL SERVICES	\$505	\$1,671	\$2,800	\$2,800
034892 CHGS IT PROFESSIONAL SVS	\$6,661	\$10,271	\$9,823	\$9,823
035100 RENTS & LEASES OF EQUIPMENT	\$5,660	\$5,304	\$6,696	\$6,696
035500 MINOR EQUIPMENT	\$16,481	\$6,849	\$2,978	\$2,978
035532 MNR EQP FLEET MGMT APRV	\$172	\$0	\$50	\$50
035590 CHGS IT SOFTWARE EQP	\$81	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$59	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$1,720	\$1,000	\$1,000
035740 SP DEPT XP GUN SUPPLIES	\$1,155	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$41	\$3,763	\$6,400	\$6,400
035942 TRANS/TRVL TRAINING	\$1,875	\$287	\$2,000	\$2,000
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$1,200	\$1,200
035990 CHGS FLEET TRANS/TRVL	\$8,804	\$1,709	\$10,320	\$10,320
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$41	\$0	\$82	\$82
036100 UTILITIES	\$4,834	\$5,748	\$7,062	\$7,062
SERVICES AND SUPPLIES	\$95,791	\$71,714	\$85,035	\$85,035
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	(\$3,374)	\$26,127	\$30,271	\$30,271

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050003 BUILDING & EQUIPMENT USE A-87	\$0	\$0		\$1,245	\$1,245
050800 TAXES & ASSESSMENTS	\$0	\$0		\$20	\$20
OTHER CHARGES	(\$3,374)	\$26,127		\$31,536	\$31,536
Category: 070 CAPITAL ASSETS					
065081 1 TRAILER	\$9,335	\$0		\$0	\$0
CAPITAL ASSETS	\$9,335	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$584,865	\$601,374		\$640,202	\$640,202
Net Cost:	(\$89,278)	(\$39,461)		(\$37,015)	(\$37,015)

VICTIM / WITNESS ASSISTANCE

Fund 0060 General, Budget Unit 256

Steven S. Carlton, District Attorney

PROGRAM DESCRIPTION

The Victim/Witness Assistance Program provides services to victims of crime including: crisis intervention, emergency financial assistance, resource and referral counseling, orientation to the criminal justice system, and court escort. The program assists victims of crime in preparing victim compensation applications, informs victims of their rights under the law, seeks criminal restitution, and provides advocacy and guidance to victims as necessary, which may include referrals and networking with other appropriate community agencies. Trained staff in the Claims Unit package and process fully verified claims, on behalf of victims for the trauma and loss associated with their experience, to the State Victim Compensation and Government Claims Board (VCGCB). The cost of this budget unit is funded by the state through the VCGCB, the Office of Emergency Services, and County General Funds.

BUDGET REQUESTS

Total FY 2015-16 requested appropriations of \$938,002 reflect a 2.1 percent decrease (\$20,536) from the FY 2014-15 Adjusted Budget of \$958,538. Salaries and Benefits are increasing by \$13,459, or 1.8 percent, over the 2014-15 Adjusted Budget, due to increases in extra-help, retirement, and Worker's Compensation Experience costs. The department requests to add one Office Assistant position and delete one Claims Specialist III position with a net fiscal year savings of approximately \$12,897. Services and Supplies will decrease 15.7 percent, or \$23,998. A-87 Central Services charges are also decreasing by \$9,997, or 28 percent.

Requested Revenues of \$677,628 reflect a 5.6 percent decrease, or \$40,373. The FY 2015-16 Requested Budget net county cost is \$260,374, an increase of \$19,837, or 8.2 percent. Additionally, at the end of FY 2014-15 the department projects a savings of \$64,905.

SUMMARY OF RECOMMENDATIONS

The CEO recommends some technical budget changes that reduce the net county cost to \$242,733.

PENDING ISSUES AND POLICY CONSIDERATIONS

The department is vigorously pursuing increasing state allocations. Their victim assistance program is recognized as a leader in claims processing and should be 100 percent funded by the state.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the District Attorney reserves the right to appeal the CEO recommendations.

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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
542700 STATE VICTIM/WITNESS PROGRAM	\$181,747	\$188,571	\$188,572	\$188,572
542701 STATE CALWRAP PROGRAM	\$0	\$630	\$0	\$0
542710 STATE BOARD OF CONTROL GRANT	\$357,348	\$351,453	\$394,192	\$394,192
542711 STATE BOC RESTITUTION	\$64,821	\$64,821	\$64,821	\$64,821
542712 STATE BOC GRT VICTIM REIMB	\$18,103	\$23,244	\$52,500	\$52,500
INTERGOVERNMENTAL REVENUES	\$622,019	\$628,721	\$700,085	\$700,085
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$1,239	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,525	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$990	\$22,197	\$0	\$0
MISCELLANEOUS REVENUES	\$2,516	\$23,436	\$0	\$0
Total Revenues:	\$624,535	\$652,157	\$700,085	\$700,085
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$373,899	\$416,075	\$477,735	\$477,735
011200 TERMINATION/SPECIAL PAY	\$1,194	\$0	\$0	\$0
017000 EXTRA HELP	\$0	\$6,957	\$4,639	\$4,639
017509 HOLIDAY OVERTIME PAY	\$227	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$462	\$847	\$847
018100 EMPLOYER SHARE OASDI	\$27,454	\$30,388	\$36,612	\$36,612
018201 EMPLOYER SHARE RETIREMENT	\$51,133	\$61,145	\$75,462	\$75,462
018300 EMPLOYER SHARE HEALTH INSUR	\$112,771	\$105,864	\$121,313	\$121,313
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,477	\$39,349	\$14,332	\$14,332
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,441	\$3,049	\$2,728	\$2,728
018500 WORKERS COMP EXPOSURE	\$3,309	\$3,812	\$6,030	\$6,030
018501 WORKERS COMP EXPERIENCE	\$6,468	\$6,240	\$11,592	\$11,592
SALARIES AND BENEFITS	\$587,375	\$673,343	\$751,290	\$751,290
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$48	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$2,789	\$2,147	\$2,605	\$2,605
032590 CHGS FAC MGMT COMM	\$0	\$0	\$131	\$131
032591 CHGS IT COMM	\$1,378	\$1,442	\$1,958	\$1,958
032700 FOOD EXPENSE	\$193	\$89	\$500	\$500
032900 HOUSEHOLD EXPENSE	\$61	\$94	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$8,247	\$9,433	\$8,680	\$8,680
033102 INSUR XP LIABILITY EXPOSURE	\$351	\$455	\$1,819	\$1,819
033103 INSUR XP MISCELLANEOUS	\$336	\$732	\$423	\$423

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033300 JURY & WITNESS EXPENSE	\$0	\$40	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$1,693	\$1,228	\$1,982	\$1,982	\$1,982
033791 CHGS FAC MGMT MAINT STR	\$9,701	\$5,315	\$5,209	\$5,209	\$5,209
034100 MEMBERSHIPS	\$250	\$250	\$155	\$155	\$155
034500 OFFICE EXPENSE	\$2,875	\$3,085	\$5,855	\$5,855	\$5,855
034527 OFFICE XP PRINTING	\$2,453	\$261	\$2,852	\$2,852	\$2,852
034529 OFFICE XP PUBLICATIONS	\$41	\$0	\$0	\$0	\$0
034531 OFFICE XP PROMOTIONAL ITEMS	\$2,075	\$2,635	\$2,500	\$2,500	\$2,500
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$500	\$500	\$500
034591 CHGS OC POSTAGE SVS	\$5,451	\$4,583	\$4,361	\$4,361	\$4,361
034592 CHGS OC OTHER MAIL SVS	\$4	\$0	\$0	\$0	\$0
034809 PROF BURIAL/FUNERAL SVS	\$0	\$0	\$22,500	\$22,500	\$22,500
034837 PROF PREEMPLOYMENT SVS	\$17	\$202	\$553	\$553	\$553
034851 PROF TRAINING SVS	\$175	\$0	\$0	\$0	\$0
034860 PROF BENEFITS ADMIN SVS	\$16,611	\$18,775	\$18,504	\$18,504	\$18,504
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$534	\$534	\$534
034892 CHGS IT PROFESSIONAL SVS	\$21,994	\$36,225	\$31,009	\$31,009	\$31,009
035100 RENTS & LEASES OF EQUIPMENT	\$1,117	\$1,252	\$1,172	\$1,172	\$1,172
035500 MINOR EQUIPMENT	\$56	\$381	\$550	\$550	\$550
035590 CHGS IT SOFTWARE EQP	\$1,471	\$0	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$7,174	\$13	\$1,090	\$1,090	\$1,090
035592 CHGS IT TELECOMM EQP	\$0	\$64	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$35	\$81	\$0	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$4,138	\$9,762	\$8,985	\$8,985	\$8,985
035940 TRANS/TRVL FUEL	\$0	\$181	\$0	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$100	\$100	\$100
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$41	\$110	\$0	\$0	\$0
036100 UTILITIES	\$6,647	\$6,323	\$9,173	\$9,173	\$9,173
SERVICES AND SUPPLIES	\$97,434	\$105,169	\$133,800	\$133,800	\$133,800
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$20,697	\$20,403	\$10,620	\$10,620	\$10,620
050003 BUILDING & EQUIPMENT USE A-87	\$29,113	\$14,932	\$15,108	\$15,108	\$15,108
052010 SUPP/CARE VICTIMS	\$18,646	\$24,556	\$32,000	\$32,000	\$32,000
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$893	\$0	\$0	\$0
OTHER CHARGES	\$68,457	\$60,786	\$57,728	\$57,728	\$57,728
Total Expenditures/Appropriations:	\$753,267	\$839,298	\$942,818	\$942,818	\$942,818

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$128,732	\$187,141	\$242,733	\$242,733

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

PROGRAM DESCRIPTION

The Main Jail is a maximum security structure opened in 1984 to house sentenced and pre-sentenced inmates from Shasta County and other counties, as well as those to be returned to the State prison system.

The Jail, with a rated capacity of 381 inmates, operates under a 1993 Superior Court Capacity Release Order limiting the inmate population to no more than 90 percent of the Jail rated capacity and 90 percent of each housing unit rated capacity, or 343 inmates total. A floor of the Jail was closed in 2009, due to the decline in County discretionary revenue and revenues dedicated to public safety. The closed floor was reopened in the summer of 2012 funded by the state's 2011 Realignment (AB109) program as approved by the County's Community Corrections Partnership Executive Committee and the Board of Supervisors.

BUDGET REQUESTS

Total FY 2015-16 requested appropriations are just over \$15.9 million, a 6.9 percent increase of \$1 million. Salaries and Benefits are requested at almost \$8.8 million, an increase of \$607,609 or 7.4 percent, primarily due to increases in Overtime, Retirement, Worker's Compensation Experience, and Termination and Special Pay costs. Services and Supplies in the amount of \$6 million have decreased \$34,630 from the FY 2014-15 Adjusted Budget. A-87 Central Services charges have also decreased 23.2 percent, or \$75,886, from \$327,165 to \$251,279. There are two capital asset projects requested, and both are funded with the Criminal Justice Construction trust fund, Heating, Ventilation, and Air Conditioning (HVAC) Security Controls upgrade (\$750,000) and a Security System upgrade study (\$50,000). Upgrades to the hot water system were completed in FY 2014-15.

Requested revenues for FY 2015-16 are almost \$15 million and include AB109 revenues in the amount of \$1.66 million (increase of \$287,733, 20.9 percent), a 3 percent increase (\$254,965) in General Fund support (\$8.49 million to \$8.75 million), and a 29.2 percent increase (\$700,417) in Proposition 172 support (\$2.39 million to \$3.09 million). Intergovernmental Revenues will increase overall by \$995,910, 24.2 percent. Total Charges for Services is status quo at \$152,271. Miscellaneous Revenue is decreasing by \$780,836 (99.9 percent) solely due to a one-time decrease in Prior Period Expenditure Adjustments (i.e., Risk Management rate rebate). Expenditures exceed revenue in this budget by \$956,803. However, due to the Sheriff returning \$99,143 to the Jail's AB109 Restricted Fund Balance, a true deficit of \$1.1 million remains to be resolved during budget discussions with the CEO. This budget projects FY 2014-15 savings in the amount of \$272,303.

SUMMARY OF RECOMMENDATIONS

The CEO recommends several changes which overall reduce the Net County Cost of this budget to \$887,199 which will be funded with Public Safety General Purpose fund balance.

This budget projects being over budget in FY 2014-15 in Capital Assets by \$65,000. The Sheriff will continue to monitor this budget closely and will take a budget amendment to the Board of Supervisors prior to the end of the FY, if necessary, in order to keep this budget in balance and within Board-approved appropriations.

The CEO recommends deleting two Public Safety Service Officer and four Correctional Officer vacant unfunded positions. This will not result in any layoffs as they are vacant unfunded positions.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

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 1	2013-14 Actuals 2	2014-15		2015-16 Recommended 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 300 FINES, FORFEITURES & PENALTIES					
318512 CF DNA ID PENALTIES	\$40,764	\$41,124		\$35,000	\$35,000
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$238,128	\$204,432		\$800,000	\$800,000
FINES, FORFEITURES & PENALTIES	\$278,893	\$245,556		\$835,000	\$835,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$26,866	\$25,550		\$26,291	\$26,291
REVENUE FROM MONEY & PROPERTY	\$26,866	\$25,550		\$26,291	\$26,291
Category: 500 INTERGOVERNMENTAL REVENUES					
542451 STATE REIMB BOOKING FEES	\$272,213	\$257,005		\$250,000	\$250,000
542603 ST REALIGNMENT 2011 AB109	\$1,478,462	\$1,338,261		\$1,762,614	\$1,762,614
542800 STATE CORRECTIONS TRAINING GRT	\$56,650	\$48,085		\$50,960	\$50,960
549566 STATE COPS GRANT	\$55,016	\$62,399		\$50,000	\$50,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$3,071,047	\$2,399,183		\$3,099,600	\$3,099,600
560951 FEDERAL DOJ BLOCK GRANT	\$3,845	\$0		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$4,937,235	\$4,104,934		\$5,213,174	\$5,213,174
Category: 600 CHARGES FOR SERVICES					
675801 BOOKING FEES RECOVERY	\$67,487	\$73,308		\$60,000	\$60,000
678250 COMMISSARY ADMIN FEE	\$36,735	\$36,122		\$34,000	\$34,000
678300 EXTRADITION	\$11,943	\$30,367		\$10,000	\$10,000
678400 USE CO CARS STATE TRIPS	\$4,813	\$4,245		\$3,996	\$3,996
686910 FEDERAL PRISONERS	\$4,069	\$7,229		\$5,000	\$5,000
686950 HOUSING OF INMATES	\$429	\$2,075		\$0	\$0
686951 INMATE MEDICAL COPAY	\$3,489	\$4,659		\$4,000	\$4,000
692030 SOCIAL SECURITY REPORTING FEE	\$33,000	\$37,000		\$35,000	\$35,000
692100 PHOTOCOPIES	\$363	\$547		\$275	\$275
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$173	\$110		\$0	\$0
CHARGES FOR SERVICES	\$162,505	\$195,666		\$152,271	\$152,271
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,453	\$0		\$0	\$0
797600 MISCELLANEOUS SALES	\$397	\$235		\$0	\$0
799300 MISCELLANEOUS REVENUE	\$2,414	\$1,519		\$1,092	\$1,092
799390 PRIOR PERIOD EXP ADJUSTMENT	\$9,547	\$780,584		\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$146	\$324		\$0	\$0
799900 CASH OVER/SHORT	\$0	\$0		\$0	\$0
MISCELLANEOUS REVENUES	\$13,958	\$782,663		\$1,092	\$1,092
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$8,251,295	\$8,498,834		\$8,753,799	\$8,753,799
800199 TRANS IN CENTRAL SVS A87	\$19,461	\$9,731		\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
800288 TRANS IN DISPATCH	\$52,155	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$8,322,912	\$8,508,565	\$8,753,799	\$8,753,799	\$8,753,799
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$105	\$0	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$105	\$0	\$0	\$0	\$0
Total Revenues:	\$13,742,476	\$13,862,936	\$14,981,627	\$14,981,627	\$14,981,627
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,808,926	\$3,670,664	\$4,158,869	\$4,158,869	\$4,158,869
011200 TERMINATION/SPECIAL PAY	\$69,288	\$72,047	\$186,813	\$186,813	\$186,813
017000 EXTRA HELP	\$43,504	\$40,671	\$48,000	\$48,000	\$48,000
017502 OVERTIME PAY	\$715,494	\$840,623	\$708,000	\$708,000	\$708,000
017503 SHIFT DIFFERENTIAL	\$55,926	\$50,191	\$55,000	\$55,000	\$55,000
017509 HOLIDAY OVERTIME PAY	\$106,488	\$101,344	\$118,800	\$118,800	\$118,800
017511 PSSO TRAIN DIFF	\$2,077	\$1,260	\$2,000	\$2,000	\$2,000
018100 EMPLOYER SHARE OASDI	\$148,504	\$142,616	\$178,589	\$178,589	\$178,589
018201 EMPLOYER SHARE RETIREMENT	\$1,165,643	\$1,270,269	\$1,496,058	\$1,496,058	\$1,496,058
018300 EMPLOYER SHARE HEALTH INSUR	\$1,062,463	\$977,382	\$1,117,009	\$1,117,009	\$1,117,009
018307 EMPLOYR SHR OTHER POST EMP BEN	\$76,450	\$341,755	\$124,207	\$124,207	\$124,207
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$43,575	\$34,519	\$29,057	\$29,057	\$29,057
018500 WORKERS COMP EXPOSURE	\$42,654	\$43,324	\$67,045	\$67,045	\$67,045
018501 WORKERS COMP EXPERIENCE	\$265,656	\$183,972	\$329,399	\$329,399	\$329,399
SALARIES AND BENEFITS	\$7,606,655	\$7,770,642	\$8,618,846	\$8,618,846	\$8,618,846
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$30,446	\$33,912	\$36,200	\$36,200	\$36,200
032326 CLTHG/PERS INMATES	\$29,351	\$40,685	\$65,197	\$65,197	\$65,197
032328 CLTHG/PERS SAFETY CLOTHING	\$5,116	\$880	\$5,000	\$5,000	\$5,000
032329 CLTHG/PERS UNIFORMS	\$11,658	\$6,127	\$11,500	\$11,500	\$11,500
032500 COMMUNICATIONS EXPENSE	\$7,570	\$7,787	\$8,200	\$8,200	\$8,200
032526 COMM CELL PHONES	\$2,065	\$1,893	\$2,500	\$2,500	\$2,500
032591 CHGS IT COMM	\$11,534	\$11,516	\$10,931	\$10,931	\$10,931
032700 FOOD EXPENSE	\$479,885	\$519,062	\$524,286	\$524,286	\$524,286
032900 HOUSEHOLD EXPENSE	\$122,554	\$178,369	\$190,000	\$190,000	\$190,000
032990 CHGS OC HSHLD SVS	\$0	\$12	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$12,729	\$13,495	\$14,928	\$14,928	\$14,928
033102 INSUR XP LIABILITY EXPOSURE	\$4,535	\$5,168	\$20,220	\$20,220	\$20,220
033103 INSUR XP MISCELLANEOUS	\$31,188	\$37,884	\$33,946	\$33,946	\$33,946

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 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	\$47,568	\$52,044	\$211,301	\$211,301
033500 MAINTENANCE OF EQUIPMENT	\$10,544	\$14,537	\$15,000	\$15,000
033530 MNT EQP RADIOS	\$167	\$128	\$4,000	\$4,000
033531 MNT EQP IT APRV	\$428	\$428	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$2,978	\$2,754	\$2,564	\$2,564
033700 MAINTENANCE OF STRUCTURES	\$4,196	\$7,593	\$0	\$0
033729 MNT STR FAC MGMT APRV	\$68,008	\$70,622	\$124,150	\$124,150
033791 CHGS FAC MGMT MAINT STR	\$418,495	\$433,329	\$469,660	\$469,660
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,089	\$7	\$500	\$500
034100 MEMBERSHIPS	\$5,141	\$5,153	\$6,000	\$6,000
034102 MEMBER PROF ORGANIZATIONS	\$299	\$299	\$349	\$349
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,755	\$0	\$0
034390 MISC XP OVER/SHORT ACCOUNT	\$6	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$32,384	\$28,127	\$31,000	\$31,000
034590 CHGS OC PHOTOCOPY SVS	\$3,373	\$2,641	\$1,987	\$1,987
034591 CHGS OC POSTAGE SVS	\$2,450	\$2,034	\$2,500	\$2,500
034592 CHGS OC OTHER MAIL SVS	\$1,360	\$1,517	\$836	\$836
034800 PROF & SPECIAL SERVICES	\$645,987	\$564,608	\$546,000	\$546,000
034807 PROF BANK SVS	\$0	\$57	\$0	\$0
034822 PROF FIRE/FIRE SAFETY SVS	\$325	\$0	\$0	\$0
034823 PROF HEALTH SVS	\$55,519	\$24,350	\$100,000	\$100,000
034831 PROF MEDICAL SVS	\$2,504,754	\$2,579,896	\$2,657,294	\$2,657,294
034832 PROF MONITORING SVS	\$25,825	\$19,493	\$30,000	\$30,000
034835 PROF PHOTO/FILMING SVS	\$96	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$3,684	\$5,803	\$10,000	\$10,000
034864 PROF CAPITL ASSET DISPOSAL SVS	\$7	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$47,514	\$52,310	\$61,838	\$61,838
034900 PUBLICATIONS & LEGAL NOTICES	\$1,249	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$3,862	\$4,623	\$5,000	\$5,000
035500 MINOR EQUIPMENT	\$5,576	\$17,046	\$16,000	\$16,000
035528 MINOR EQP SOFTWARE	\$0	\$104	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$200	\$534	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$250	\$1,368	\$2,000	\$2,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$8,124	\$3,973	\$5,500	\$5,500
035740 SP DEPT XP GUN SUPPLIES	\$7,862	\$2,206	\$7,000	\$7,000
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$193	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$26,474	\$16,940	\$17,000	\$17,000
035940 TRANS/TRVL FUEL	\$16,623	\$33,731	\$48,625	\$48,625
035941 TRANS/TRVL MILEAGE	\$161	\$0	\$0	\$0

Budget Unit: 260 - JAIL (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035942 TRANS/TRVL TRAINING	\$41,822	\$38,803	\$48,000	\$48,000	
035949 TRANS/TRVL MEALS	\$4,843	\$2,463	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$66,767	\$53,496	\$58,344	\$58,344	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$5,770	\$5,753	\$7,000	\$7,000	
036100 UTILITIES	\$546,833	\$577,078	\$665,000	\$665,000	
SERVICES AND SUPPLIES	\$5,367,260	\$5,485,610	\$6,080,856	\$6,080,856	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$192,410	\$319,570	\$241,136	\$241,136	
050003 BUILDING & EQUIPMENT USE A-87	\$15,639	\$7,593	\$10,143	\$10,143	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20	
051383 CONTR TO COURTS	\$17,900	\$18,437	\$18,482	\$18,482	
052002 SUPP/CARE INMATES	\$167	\$89	\$200	\$200	
OTHER CHARGES	\$226,117	\$345,691	\$269,981	\$269,981	
Category: 070 CAPITAL ASSETS					
061085 JAIL UPGRADE HVAC CONTROLS	\$0	\$0	\$750,000	\$750,000	
061086 JAIL UPGRADE SECURITY SYSTEM	\$0	\$0	\$50,000	\$50,000	
065258 1 INDUSTRIAL KETTLE	\$15,050	\$0	\$0	\$0	
CAPITAL ASSETS	\$15,050	\$0	\$800,000	\$800,000	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$63,128	\$126,550	\$0	\$0	
095804 TRAN OUT JUSTICE CTR BOND	\$563,342	\$78,271	\$0	\$0	
OTHER FINANCING USES	\$626,471	\$204,822	\$0	\$0	
Total Expenditures/Appropriations:	\$13,841,554	\$13,806,767	\$15,769,683	\$15,769,683	
Net Cost:	\$99,077	(\$56,169)	\$788,056	\$788,056	

SHERIFF / CORONER-BURNEY STATION

Fund 0195 Public Safety, Budget Unit 261

Tom Bosenko, Sheriff/Coroner

PROGRAM DESCRIPTION

The Burney Enforcement Division of the Sheriff's Department provides law enforcement services to residents in Eastern Shasta County. The services provided include: patrol, investigations, animal control, and other public and police services. In 2009, and continuing through FY 2014-15, many services were curtailed due to a decline in revenue dedicated to public safety. However, on March 17, 2015 the Board voted to fund four positions and a new patrol vehicle to provide 24-hour patrol services and to reopen the Sheriff's Burney Substation in FY 2015-16.

BUDGET REQUESTS

Total FY 2015-16 requested appropriations are status quo at \$1.9 million. Salaries and Benefits are status quo at \$1.5 million. Services and Supplies will increase 25.6 percent, or \$71,553, due to increases in fleet and liability experience insurance costs. Central Service (A-87) costs are decreasing by 56 percent, from \$37,368 to \$16,448. There are no requested capital assets.

FY 2015-16 requested revenue which is comprised of a Lassen National Forest patrol services contract (\$9,000), a 3 percent increase in the General Fund Transfer-In (from \$1.6 million to \$1.4 million), and a 29 percent increase in Prop 172 support (from \$218,199 to \$281,400), totals \$1.8 million compared to \$1.9 million in the FY 2014-15 Adjusted Budget. There is a budget deficit of \$143,095 to be resolved during budget discussions with the CEO. This budget projects savings in the amount of \$20,223 by the end of FY 2014-15.

SUMMARY OF RECOMMENDATIONS

The CEO recommends changes to this budget to include funding for the four positions and one patrol vehicle approved by the Board on March 17, 2015 (two Public Safety Service Officers and two Deputy Sheriff positions, one of which is transferred from the Sheriff's Patrol budget (23565)), a decrease in Overtime costs, and an increase in the Trans-in from Building (Hatchet Ridge Community Benefit Funds) in the amount of \$100,000 (for a total of \$200,000, as approved by the Board on January 28, 2014) to assist with funding the new positions. Overall, the CEO recommended changes will increase the net county cost to \$395,412, which will be funded with Public Safety General Purpose fund balance.

On January 28, 2014 the Board voted to fund a vacant Deputy Sheriff position with Hatchet Ridge Community Benefit Funds for three fiscal years (2014-15, 2015-16, and 2016-17); and that position is on track to be filled at the end of FY 2014-15. On March 17, 2015 the Board voted to fund four vacant positions and a new patrol vehicle to provide 24-hour patrols and to reopen the Sheriff's Burney Substation in FY 2015-16. Deputy Sheriffs assigned to and living in Burney are also eligible to receive a resident deputy stipend of 5 percent.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
549601 STATE PROP 172 PUBL C SFTY FND	\$279,758	\$218,199	\$281,400	\$281,400
INTERGOVERNMENTAL REVENUES	\$279,758	\$218,199	\$281,400	\$281,400
Category: 600 CHARGES FOR SERVICES				
678620 LASSEN NATIONAL FOREST PATROL	\$10,614	\$6,863	\$9,000	\$9,000
693001 CHARGES FOR SERVICES	\$0	\$6,250	\$6,750	\$6,750
CHARGES FOR SERVICES	\$10,614	\$13,113	\$15,750	\$15,750
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,101	\$172,738	\$0	\$0
MISCELLANEOUS REVENUES	\$1,101	\$172,738	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$1,337,394	\$1,364,454	\$1,405,389	\$1,405,389
800282 TRANS IN BUILDING	\$0	\$56,691	\$200,000	\$200,000
800287 TRANS IN CORONER	\$23,189	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$1,360,583	\$1,421,146	\$1,605,389	\$1,605,389
Total Revenues:	\$1,652,057	\$1,825,196	\$1,902,539	\$1,902,539
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$656,342	\$671,050	\$943,151	\$943,151
011200 TERMINATION/SPECIAL PAY	\$10,135	\$23,867	\$10,135	\$10,135
017502 OVERTIME PAY	\$142,207	\$162,784	\$142,350	\$142,350
017503 SHIFT DIFFERENTIAL	\$6,033	\$5,085	\$7,910	\$7,910
017504 DOG PAY	\$2,772	\$3,525	\$3,723	\$3,723
017505 STANDBY PAY	\$22,375	\$14,363	\$14,150	\$14,150
017509 HOLIDAY OVERTIME PAY	\$23,642	\$23,382	\$28,069	\$28,069
018100 EMPLOYER SHARE OASDI	\$11,970	\$12,633	\$20,648	\$20,648
018201 EMPLOYER SHARE RETIREMENT	\$245,574	\$286,013	\$393,991	\$393,991
018300 EMPLOYER SHARE HEALTH INSUR	\$123,843	\$116,413	\$197,977	\$197,977
018307 EMPLOYR SHR OTHER POST EMP BEN	\$13,125	\$60,850	\$28,295	\$28,295
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$7,824	\$6,425	\$6,473	\$6,473
018500 WORKERS COMP EXPOSURE	\$7,672	\$8,207	\$14,645	\$14,645
018501 WORKERS COMP EXPERIENCE	\$30,420	\$27,444	\$29,668	\$29,668
SALARIES AND BENEFITS	\$1,303,939	\$1,422,046	\$1,841,185	\$1,841,185
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$6,820	\$7,309	\$10,290	\$10,290
032328 CLTHG/PERS SAFETY CLOTHING	\$174	\$0	\$5,720	\$5,720

Budget Unit: 261 - BURNEY SUBSTATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
032329 CLTHG/PERS UNIFORMS	\$0	\$1,608	\$6,100	\$6,100
032500 COMMUNICATIONS EXPENSE	\$6,675	\$5,824	\$7,100	\$7,100
032526 COMM CELL PHONES	\$4,371	\$8,043	\$9,484	\$9,484
032591 CHGS IT COMM	\$11,703	\$15,547	\$16,877	\$16,877
032900 HOUSEHOLD EXPENSE	\$145	\$148	\$125	\$125
032992 CHGS FAC MGMT HSHLD XP	\$4,843	\$8,384	\$4,715	\$4,715
033102 INSUR XP LIABILITY EXPOSURE	\$816	\$983	\$4,417	\$4,417
033103 INSUR XP MISCELLANEOUS	\$800	\$1,232	\$665	\$665
033105 INSUR XP LIABILITY EXPERIENCE	\$13,704	\$12,444	\$28,183	\$28,183
033500 MAINTENANCE OF EQUIPMENT	\$109	\$186	\$250	\$250
033526 MNT EQP VEHICLES	\$298	\$216	\$250	\$250
033530 MNT EQP RADIOS	\$0	\$855	\$850	\$850
033531 MNT EQP IT APRV	\$109	\$109	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$801	\$1,323	\$1,450	\$1,450
033700 MAINTENANCE OF STRUCTURES	\$77	\$53	\$400	\$400
033729 MNT STR FAC MGMT APRV	\$11	\$245	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$5,494	\$4,553	\$15,864	\$15,864
034100 MEMBERSHIPS	\$1,211	\$1,211	\$1,256	\$1,256
034500 OFFICE EXPENSE	\$3,291	\$2,231	\$2,990	\$2,990
034800 PROF & SPECIAL SERVICES	\$0	\$910	\$0	\$0
034831 PROF MEDICAL SVS	\$0	\$0	\$510	\$510
034836 PROF PHYSC CONSULTING SVS	\$0	\$4,190	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$1,000	\$1,000
034852 PROF TRANSCRIBING SVS	\$3,329	\$1,995	\$3,500	\$3,500
034892 CHGS IT PROFESSIONAL SVS	\$13,303	\$16,841	\$18,645	\$18,645
035100 RENTS & LEASES OF EQUIPMENT	\$555	\$553	\$580	\$580
035500 MINOR EQUIPMENT	\$2,362	\$11,387	\$12,720	\$12,720
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$350	\$350
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$5,350	\$5,350
035700 SPECIAL DEPARTMENTAL EXPENSE	\$583	\$116	\$150	\$150
035740 SP DEPT XP GUN SUPPLIES	\$0	\$264	\$250	\$250
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$84	\$25	\$25
035900 TRANSPORTATION & TRAVEL	\$0	\$192	\$0	\$0
035940 TRANS/TRVL FUEL	\$25,755	\$56,409	\$67,200	\$67,200
035942 TRANS/TRVL TRAINING	\$10,783	\$2,978	\$8,400	\$8,400
035990 CHGS FLEET TRANS/TRVL	\$147,453	\$136,105	\$194,740	\$194,740
036100 UTILITIES	\$8,626	\$8,027	\$9,912	\$9,912
SERVICES AND SUPPLIES	\$274,213	\$312,569	\$440,318	\$440,318

Category: 050 OTHER CHARGES

Budget Unit: 261 - BURNEY SUBSTATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050001 CENTRAL SERVICE COST A-87	\$27,722	\$36,599		\$14,614	\$14,614
050003 BUILDING & EQUIPMENT USE A-87	\$1,313	\$769		\$1,834	\$1,834
OTHER CHARGES	\$29,035	\$37,368		\$16,448	\$16,448
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$45,981		\$0	\$0
CAPITAL ASSETS	\$0	\$45,981		\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088159 C/A INTERMOUNTAIN FAIR	(\$6,032)	\$0		\$0	\$0
INTRAFUND TRANSFERS	(\$6,032)	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$1,601,156	\$1,817,965		\$2,297,951	\$2,297,951
Net Cost:	(\$50,901)	(\$7,230)		\$395,412	\$395,412

PROBATION-JUVENILE REHABILITATION FACILITY

Fund 0195 Public Safety, Budget Unit 262

Tracie Neal, Chief Probation Officer

PROGRAM DESCRIPTION

The Shasta County Juvenile Rehabilitation Facility (JRF) is a 24-hour a day detention facility administered by the Probation Department to house up to 90 juvenile per day. The youth detained are either wards of the court or juveniles being detained for alleged criminal conduct, either awaiting disposition or court-ordered placement. JRF staff are responsible for facilitating rehabilitation programming to minors in a secure custodial setting, while ensuring the safety and security of the minors and public.

This budget unit reflects the cost of maintaining a detention center with a philosophy based on rehabilitative values and evidence-based practices. The Probation Department is committed to providing quality service to the community by reducing criminogenic factors within the County's juvenile population.

BUDGET REQUESTS

The new Juvenile Rehabilitation Facility opened and received juvenile wards on January 25, 2014. FY 2014-15 was the first full fiscal year of operations for this new facility (which is more than twice the size of the former facility and can hold up to 90 wards, as compared to 56). Total FY 2015-16 requested appropriations has increased by 7.4 percent, or \$364,790, from \$4.95 million to \$5.32 million. Salaries and Benefits has increased by 10.2 percent, or \$330,274, from \$3.24 million to \$3.57 million, primarily due to a request to add two new Juvenile Detention Officer I/II positions (five were added in FY 2013-14 and two were added in FY 2014-15), but also increases in termination/special pay, extra-help, overtime, worker's compensation experience, and retirement charges. Services and Supplies have also increased by 5.2 percent, or \$81,899, due to increases in professional administration services, professional medical services, and some small facilities management projects designed to reduce staffing costs associated with court transport. A-87 Central Services Charges have decreased by 34.8 percent, or \$47,383, from \$136,264 to \$88,881. No new capital assets or equipment are requested.

Total requested revenues are almost \$4.96 million, a 4.1 percent increase, or \$197,386. Prop 172 support has increased by \$390,969, or 29.2 percent, and General Fund support has increased by \$75,405 (3 percent) from \$2.51 million to \$2.58 million. However, there is also a one-time reduction in Prior Period Expenditure Adjustment (Risk Management rebate) in the amount of \$412,907. The department requests to use \$180,752 in Youthful Offender Block Grant (YOBG) restricted fund balance, leaving a requested deficit of \$167,404. This budget was balanced in FY 2014-15 by using \$180,752 in YOBG restricted fund balance and is projected to end the fiscal year with approximately \$23,197 in savings.

SUMMARY OF RECOMMENDATIONS

The CEO recommends approving one of the two requested Juvenile Detention Officer I/II positions and the Net County Cost has been reduced to \$98,545 which will be funded by Prop. 172 Reserves.

PENDING ISSUES AND POLICY CONSIDERATIONS

In FY 2013-14 the state began charging counties to house high-level juvenile offenders at the state Division of Juvenile Justice at an annual cost of \$24,000 per ward. To date the County has not incurred this cost and the department continues to make placements judiciously.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 262 - JUVENILE REHAB FACILITY (FUND 0195)
Function: PUBLIC PROTECTION
Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
542602 ST JUVENILE JUSTICE GRANT	\$427,569	\$414,380	\$495,223	\$495,223	\$495,223
549601 STATE PROP 172 PUBLIC SFTY FND	\$948,547	\$1,340,831	\$1,731,800	\$1,731,800	\$1,731,800
552900 FEDERAL JUV HALL FOOD PROGRAM	\$44,296	\$45,219	\$42,000	\$42,000	\$42,000
INTERGOVERNMENTAL REVENUES	\$1,420,412	\$1,800,431	\$2,269,023	\$2,269,023	\$2,269,023
Category: 600 CHARGES FOR SERVICES					
686100 JUVENILE DETENTION CHARGE	\$56,330	\$55,535	\$49,000	\$49,000	\$49,000
692355 SUPERVISED OWN RECOG FEE	\$3	\$0	\$0	\$0	\$0
692420 REIMBURSE SALARY	\$0	\$133	\$0	\$0	\$0
692700 REIMB MISC SERVICES	\$3,694	\$3,260	\$0	\$0	\$0
CHARGES FOR SERVICES	\$60,028	\$58,929	\$49,000	\$49,000	\$49,000
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$44	\$0	\$0	\$0	\$0
797710 JUVENILE PROGRAMMING SALES	\$1,498	\$257	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$60	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$5,169	\$412,907	\$0	\$0	\$0
799750 PARENT PROPERTY DAMAGE REIMB	\$119	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$6,893	\$413,165	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,440,287	\$2,513,496	\$2,588,901	\$2,588,901	\$2,588,901
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$70,000	\$70,000	\$70,000
800199 TRANS IN CENTRAL SVS A87	\$6,917	\$3,458	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,447,204	\$2,516,954	\$2,658,901	\$2,658,901	\$2,658,901
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$1,979	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$0	\$963	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$2,942	\$0	\$0	\$0
Total Revenues:	\$3,934,539	\$4,792,421	\$4,976,924	\$4,976,924	\$4,976,924
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,359,786	\$1,372,043	\$1,525,744	\$1,525,744	\$1,525,744
011200 TERMINATION/SPECIAL PAY	\$28,206	\$15,028	\$25,000	\$25,000	\$25,000
017000 EXTRA HELP	\$143,527	\$170,128	\$200,000	\$200,000	\$200,000
017502 OVERTIME PAY	\$113,956	\$164,738	\$100,000	\$100,000	\$100,000
017503 SHIFT DIFFERENTIAL	\$23,309	\$25,864	\$25,000	\$25,000	\$25,000
017509 HOLIDAY OVERTIME PAY	\$48,926	\$46,533	\$42,000	\$42,000	\$42,000
018100 EMPLOYER SHARE OASDI	\$31,916	\$32,603	\$46,878	\$46,878	\$46,878

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
018201 EMPLOYER SHARE RETIREMENT	\$470,772	\$545,226	\$626,870	\$626,870
018300 EMPLOYER SHARE HEALTH INSUR	\$433,801	\$450,738	\$479,625	\$479,625
018307 EMPLOYR SHR OTHER POST EMP BEN	\$27,178	\$105,503	\$45,773	\$45,773
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$15,539	\$13,013	\$10,789	\$10,789
018500 WORKERS COMP EXPOSURE	\$15,151	\$16,116	\$24,172	\$24,172
018501 WORKERS COMP EXPERIENCE	\$226,884	\$232,752	\$357,495	\$357,495
SALARIES AND BENEFITS	\$2,938,957	\$3,190,290	\$3,509,346	\$3,509,346
Category: 030 SERVICES AND SUPPLIES				
032100 AGRICULTURAL EXPENSE	\$0	\$315	\$450	\$450
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,432	\$6,907	\$5,000	\$5,000
032326 CLTHG/PERS INMATES	\$4,424	\$14,822	\$9,700	\$9,700
032500 COMMUNICATIONS EXPENSE	\$2,622	\$1,853	\$5,000	\$5,000
032530 COMM IT APRV	\$3,609	\$0	\$0	\$0
032590 CHGS FAC MGMT COMM	\$855	\$173	\$300	\$300
032700 FOOD EXPENSE	\$67,675	\$67,198	\$79,699	\$79,699
032900 HOUSEHOLD EXPENSE	\$9,163	\$8,160	\$10,000	\$10,000
032992 CHGS FAC MGMT HSHLD XP	\$13,148	\$2,879	\$23,700	\$23,700
033102 INSUR XP LIABILITY EXPOSURE	\$1,610	\$1,900	\$7,290	\$7,290
033103 INSUR XP MISCELLANEOUS	\$9,012	\$16,488	\$15,080	\$15,080
033105 INSUR XP LIABILITY EXPERIENCE	\$2,712	\$2,652	\$8,721	\$8,721
033500 MAINTENANCE OF EQUIPMENT	\$4,347	\$962	\$5,700	\$5,700
033700 MAINTENANCE OF STRUCTURES	\$284	\$617	\$0	\$0
033729 MNT STR FAC MGMT APRV	\$2,357	\$2,288	\$2,000	\$2,000
033791 CHGS FAC MGMT MAINT STR	\$28,555	\$8,785	\$142,180	\$142,180
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$78	\$0	\$500	\$500
034100 MEMBERSHIPS	\$0	\$50	\$150	\$150
034500 OFFICE EXPENSE	\$7,069	\$7,253	\$7,600	\$7,600
034590 CHGS OC PHOTOCOPY SVS	\$95	\$0	\$0	\$0
034592 CHGS OC OTHER MAIL SVS	\$0	\$77	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$29,054	\$1,764	\$14,500	\$14,500
034802 PROF ADMIN SVS	\$500,732	\$549,160	\$680,554	\$680,554
034811 PROF COLLECTIONS SVS	\$13,548	\$13,328	\$13,050	\$13,050
034814 PROF COUNSELING SVS	\$34,320	\$27,480	\$30,000	\$30,000
034831 PROF MEDICAL SVS	\$368,319	\$379,369	\$390,751	\$390,751
034837 PROF PREEMPLOYMENT SVS	\$0	\$871	\$0	\$0
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$95	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$0	\$3,849	\$5,525	\$5,525
034892 CHGS IT PROFESSIONAL SVS	\$57,368	\$176,160	\$41,533	\$41,533
035100 RENTS & LEASES OF EQUIPMENT	\$3,626	\$2,093	\$4,022	\$4,022

Budget Unit: 262 - JUVENILE REHAB FACILITY (FUND 0195)
Function: PUBLIC PROTECTION
Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035500 MINOR EQUIPMENT	\$4,539	\$6,911		\$70,045	\$70,045
035530 MNR EQP IT APRV	\$451	\$0		\$0	\$0
035591 CHGS IT HARDWARE EQP	\$0	\$1,870		\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,223	\$2,747		\$3,700	\$3,700
035900 TRANSPORTATION & TRAVEL	\$242	\$103		\$1,000	\$1,000
035940 TRANS/TRVL FUEL	\$1,765	\$1,019		\$1,500	\$1,500
035942 TRANS/TRVL TRAINING	\$0	\$120		\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$2,282	\$2,397		\$3,144	\$3,144
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$153	\$218		\$500	\$500
036100 UTILITIES	\$87,487	\$191,020		\$75,000	\$75,000
SERVICES AND SUPPLIES	\$1,267,171	\$1,503,969		\$1,657,894	\$1,657,894
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$51,238	\$101,392		\$54,009	\$54,009
050003 BUILDING & EQUIPMENT USE A-87	\$45,519	\$34,872		\$34,872	\$34,872
052004 SUPP/CARE MINORS/WARDS	\$5	\$456		\$100	\$100
OTHER CHARGES	\$96,763	\$136,720		\$88,981	\$88,981
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	(\$2,986)	(\$2,813)		\$0	\$0
INTRAFUND TRANSFERS	(\$2,986)	(\$2,813)		\$0	\$0
Total Expenditures/Appropriations:	\$4,299,904	\$4,828,167		\$5,256,221	\$5,256,221
Net Cost:	\$365,365	\$35,746		\$279,297	\$279,297

PROBATION

Fund 0195 Public Safety, Budget Unit 263

Tracie Neal, Chief Probation Officer

PROGRAM DESCRIPTION

The Probation Department provides pre-sentence investigations to the Court, monitors defendants' compliance with Court orders and operates various programs that provide sentencing alternatives and/or community programs.

The Adult Division conducts criminogenic assessments, bail reviews, completes investigations and makes recommendations to the Court in pre-sentence and post-sentence reports, supervises felony defendants, monitors their compliance with Court orders, and operates an Adult Work Program for community service.

The Governor signed in to law Assembly Bill (AB) 109 on April 4, 2011 as part of his 2011 Realignment plan which became effective October 1, 2011. AB 109 transfers state responsibility for the low-level adult offenders to counties. There are two primary impacts to the Probation Department in the new realignment structure: 1) supervision of all low-level offenders being released from prison instead of state parole (i.e., Post Release Community Supervision (PRCS)); and 2) supervision of low-level offenders who are sentenced to local county jail instead of state prison when all or a portion of those sentences include Mandatory Supervision (MS).

The Juvenile Division handles juvenile law violations referred from all law enforcement agencies in Shasta County. The Probation Officers complete investigations and assessments, division programs, write dispositional reports to the Court, monitor compliance with Court orders, and operate a Juvenile Work Program for community service.

BUDGET REQUESTS

Fiscal year 2015-16 appropriations for this budget decreased by 9 percent, or \$1.2 million, from \$13.8 million to \$12.6. This is almost solely due to the rebudget of \$1.6 million from a \$1.9 million project to remodel two new buildings purchased by the County to house Probation in order to move them from the soon to be demolished Public Safety Building (site for construction of new courthouse). Salaries and Benefits have decreased \$501,080, or 6.6 percent, from \$7.6 million to \$7.1 million due to holding 12 positions vacant and unfunded (two Legal Process Clerk I/II, two Probation Assistants, seven Deputy Probation Officer I/II, one Supervising Probation Officer) for Unallocated Salary Savings in the amount of \$838,831; however, there is an increase in Worker's Compensation Experience costs. The Requested Budget includes a decreased level of Services and Supplies in the amount of \$248,288, or 4.4 percent, from almost \$5.7 million to \$5.4 million due a decrease in Professional & Special Services. Other Charges is status quo at \$919,382. A-87 Central Services charges will decrease by \$31,269, or 11.4 percent, from \$274,651 to \$243,382. There are no capital assets or structural improvements requested.

Probation Administration provides administrative support to all functional areas within this budget unit and the Juvenile Rehabilitation Facility (JRF) budget. Administration charges are comprised of salaries and benefits as well as indirect overhead and the 2015-16 Requested Budget increases the cost-applied charges in the JRF budget (\$572,681 to \$722,087) and in the Probation budget (\$1.63 million to \$1.68 million). Other cost applied programs are the Drug and Alcohol Addicted Offender Program (\$77,600 to \$83,600) and Social Services to provide testing services for Children and Family Services clients (\$25,000 to \$27,325). Total cost-applied offsets to the budget unit are \$2.5 million, an increase of \$209,521 (9.1 percent) over the FY 2014-15 Adjusted Budget.

Requested Revenues have increased from \$11.5 million to \$11.7 million, or \$172,322 (1.5 percent), from the FY 2014-15 Adjusted Budget. The General Fund support in this budget has increased 3 percent (\$35,102) from \$1.17 million to \$1.2 million. Public Safety Augmentation (Prop 172) revenue has increased 29.2 percent, or \$212,011. Intergovernmental Revenue has increased by \$866,279 (11.3

percent), from almost \$7.6 million to nearly \$8.5 million due to increases in General Fund and Prop 172 support, and a new Recidivism Reduction court grant (\$282,534), along with an increase in AB109 (\$1 million, or 26.5 percent), although both Title IV-E (\$281,997, or 56.4 percent) and SB678 revenue is decreasing (\$264,481, or 23.8 percent). Charges for Services revenue is decreasing by 32.2 percent, \$91,874, due to the deletion of funding for a School Resource Officer. Miscellaneous Revenues is decreasing by \$367,453 due to the deletion of a one-time Risk Management refund in FY 2014-15.

For FY 2015-16 the requested expenditures exceed revenues by \$910,399 of which all but \$779,840 will be funded with the department's restricted fund balances (AB109 -\$450,536 (credit); SB678 \$457,969; Juvenile Justice \$84,040; and Juvenile Probation \$39,445). The department projects no savings by the end of FY 2014-15.

SUMMARY OF RECOMMENDATIONS

The CEO recommends several changes to this budget in order to resolve the \$779,840 deficit. First, net zero changes will be made to add revenue and expenditures back to fund two vacant unfunded positions (School Resource Officer position, i.e., Deputy Probation Officer I/II, funded with contract revenue and one Supervising Deputy Probation Officer position funded with a Mentally Ill Offender Crime Reduction grant; these positions will not be filled unless the revenue is received). Second, some minor technical budget changes result in an increase of \$194 in Services and Supplies. Third, three additional vacant positions will be unfunded (one Agency Staff Services Analyst, one Deputy Probation Officer, and one Legal Process Clerk I/II, though the CEO does not recommend deleting these three positions) for savings in the amount of \$204,590. The CEO recommends \$45,410 in various Services and Supplies reductions for a final reduction of \$250,000 leaving a deficit of \$529,675 to be funded with Prop 172 Reserves. The Chief Probation Officer and her staff are to be commended for working proactively towards difficult budget solutions that protect public safety and the fiscal health of the County during one of the biggest and most challenging public safety changes in decades.

The CEO recommends 10 remaining vacant unfunded positions be deleted - this will not result in any layoffs as they are vacant unfunded positions: two Legal Process Clerk I/II, six Deputy Probation Officer I/II, and two Probation Assistant positions.

PENDING ISSUES AND POLICY CONSIDERATIONS

Even though 2011 Realignment/AB109 revenue is now constitutionally protected (due to the Governor's 2012 November ballot initiative, called the Schools and Local Public Safety Protection Act of 2012, which was approved by the voters on November 6, 2012), the state and a nine-member CEO workgroup are recently decreased Shasta County's share of the statewide revenue and changed funding allocation methodologies for 2011 Realignment growth revenue to be more dependent on counties' successes with realignment, such as sending fewer offenders to prison and achieving better outcomes with successful adult probation completion. This may also decrease Shasta County's future share of growth revenue. As such, the Community Corrections Partnership Executive Committee voted to reduce AB109 expenditures beginning in FY 2015-16 and continuing each fiscal year until budgeted expenditures match projected revenues. Proposition 47, recently passed by the voters, makes several drug crimes now misdemeanors instead of felonies, is in its infancy and its impact to public safety in Shasta County is still being analyzed. However, it may eventually impact both AB109 and SB678 populations, services, and funding.

Additionally, on October 11, 2010, then Governor Schwarzenegger signed SB678 (California Community Corrections Performance Incentives Act of 2009) which financially rewarded counties for reducing adult felony probationer recidivism by using evidence-based practices (the state shares the savings they realize from reduced prison commitments with counties). Our County Probation Department was initially very successful with this program. However, this is the same population that has been realigned to counties via AB109 and so the state is reviewing this funding methodology and the annual funding is expected to decrease. Shasta County received \$1.2 million in FY 2012-13 (high) but is projected to receive \$846,243 in FY 2015-16. The original legislation included a sunset date of December 31, 2014. However, the Governor signed AB105 (2013) which removed the sunset date and made the program, and the revenue source, permanent.

Finally, the federal and state governments have been negotiating new claiming parameters for Title IV-E pre-placement services and the department, along with all statewide Probation Departments, will not be allowed to claim reimbursement for as many services as they have in the past resulting in a loss of annual Title IV-E federal funding.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
318512 CF DNA ID PENALTIES	\$40,764	\$41,124	\$32,000	\$32,000	
318540 SUBSTANCE ABUSE ASMT FINE	\$2	\$2	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$40,766	\$41,127	\$32,000	\$32,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
531500 STATE REALIGNMENT SOCIAL SVS	\$102,440	\$102,440	\$102,440	\$102,440	
542601 ST CSA JUV PROB CAMP JPCF	\$628,144	\$716,351	\$624,976	\$624,976	
542602 ST JUVENILE JUSTICE GRANT	\$8,988	\$41,249	\$11,758	\$11,758	
542603 ST REALIGNMENT 2011 AB109	\$4,376,373	\$3,854,548	\$4,882,716	\$4,882,716	
542604 ST CCP INCENTIVE ACT SB678	\$1,178,260	\$861,384	\$846,423	\$846,423	
542800 STATE CORRECTIONS TRAINING GRT	\$54,450	\$46,235	\$50,000	\$50,000	
542801 ST BD OF CORRECTIONS PLAN GRT	\$0	\$169,934	\$369,915	\$369,915	
549592 STATE CRIME PREVENTION ACT	\$549,072	\$644,422	\$501,173	\$501,173	
549601 STATE PROP 172 PUBLIC SFTY FND	\$929,431	\$725,989	\$938,000	\$938,000	
550930 FEDERAL CWS IV E ADMIN	\$301,145	\$73,136	\$218,003	\$218,003	
550999 FED SB 933 PLACEMENT REIMB	\$39,071	\$60,042	\$46,000	\$46,000	
560953 FEDERAL DOJ GRANT	\$0	\$2,093	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$8,167,376	\$7,297,827	\$8,591,404	\$8,591,404	
Category: 600 CHARGES FOR SERVICES					
671600 PROBATION COSTS	\$160,042	\$158,434	\$132,000	\$132,000	
671670 CONDITIONAL SENTENCE RPT FEE	\$971	\$3,429	\$3,200	\$3,200	
675450 DIVERSION PROGRAM FEE	\$19,960	\$19,105	\$20,000	\$20,000	
692320 REIMB PROBATION OFFICER SCHOOL	\$92,723	\$76,472	\$75,770	\$75,770	
692330 ADULT WORK PROGRAM FEES	\$29,950	\$36,933	\$34,000	\$34,000	
692340 RECORD SEAL/MODIFICATION	\$750	\$570	\$0	\$0	
692350 ELECTRONIC MONITORING FEE	\$456	\$871	\$800	\$800	
692352 JUVENILE WORK PROGRAM FEES	\$1,620	\$1,170	\$1,200	\$1,200	
692353 ELECTRONIC MONITOR STRAP FEE	\$10	\$9	\$0	\$0	
692355 SUPERVISED OWN RECOG FEE	\$8	\$0	\$0	\$0	
692362 REIMBURSE DRUG TESTS AOP	\$6,836	\$4,262	\$0	\$0	
692420 REIMBURSE SALARY	\$2,913	\$2,335	\$800	\$800	
692700 REIMB MISC SERVICES	\$420	\$0	\$0	\$0	
692950 REPLACEMENT FUND CHARGES	\$340	(\$183)	\$0	\$0	
693001 CHARGES FOR SERVICES	\$1,403	\$2,230	\$1,200	\$1,200	
693036 CHARGES FOR SVS ADMIN FEES	\$0	(\$33)	\$0	\$0	
CHARGES FOR SERVICES	\$318,408	\$305,607	\$268,970	\$268,970	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,485	\$0	\$0	\$0	
797710 JUVENILE PROGRAMMING SALES	\$18,390	\$16,021	\$21,000	\$21,000	

Budget Unit: 263 - PROBATION (FUND 0195)
Function: PUBLIC PROTECTION
Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
799300 MISCELLANEOUS REVENUE	\$827	\$907	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$9,539	\$363,453	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$2,725	\$0	\$0
MISCELLANEOUS REVENUES	\$30,241	\$383,106	\$21,000	\$21,000
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$1,135,992	\$1,170,072	\$1,205,175	\$1,205,175
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$541,603	\$1,619,605	\$1,619,605
800169 TRANS IN MAJOR BLDG CAP PROJ	\$0	\$45,000	\$0	\$0
800199 TRANS IN CENTRAL SVS A87	\$12,633	\$6,317	\$0	\$0
800235 TRANS IN SHERIFF	\$43,364	\$43,364	\$132,844	\$132,844
OTHR FINANCING SOURCES TRAN IN	\$1,191,990	\$1,806,357	\$2,957,624	\$2,957,624
Total Revenues:	\$9,748,784	\$9,834,025	\$11,870,998	\$11,870,998
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$3,578,346	\$3,686,532	\$3,992,806	\$3,992,806
011200 TERMINATION/SPECIAL PAY	\$8,040	\$51,865	\$35,000	\$35,000
017000 EXTRA HELP	\$100,466	\$61,323	\$57,229	\$57,229
017502 OVERTIME PAY	\$10,066	\$27,688	\$15,000	\$15,000
017509 HOLIDAY OVERTIME PAY	\$675	\$648	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$3,627	\$4,353	\$4,353
018100 EMPLOYER SHARE OASDI	\$119,311	\$118,913	\$129,227	\$129,227
018201 EMPLOYER SHARE RETIREMENT	\$1,002,152	\$1,207,657	\$1,370,586	\$1,370,586
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$4,900	\$3,263	\$3,263
018300 EMPLOYER SHARE HEALTH INSUR	\$1,061,087	\$1,009,985	\$1,037,369	\$1,037,369
018307 EMPLOYR SHR OTHER POST EMP BEN	\$70,895	\$304,311	\$119,785	\$119,785
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$33,946	\$27,808	\$23,188	\$23,188
018500 WORKERS COMP EXPOSURE	\$32,625	\$34,437	\$51,720	\$51,720
018501 WORKERS COMP EXPERIENCE	\$176,064	\$167,316	\$261,466	\$261,466
SALARIES AND BENEFITS	\$6,195,124	\$6,707,015	\$7,100,992	\$7,100,992
Category: 030 SERVICES AND SUPPLIES				
032100 AGRICULTURAL EXPENSE	\$19	\$190	\$200	\$200
032300 CLOTHING/PERSONAL SUPPLIES XP	\$8,839	\$14,882	\$30,020	\$30,020
032326 CLTHG/PERS INMATES	\$42	\$0	\$0	\$0
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$322	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$37,440	\$37,366	\$51,950	\$51,950
032590 CHGS FAC MGMT COMM	\$239	\$744	\$445	\$445
032591 CHGS IT COMM	\$24,499	\$19,245	\$22,578	\$22,578
032700 FOOD EXPENSE	\$3,634	\$4,888	\$4,300	\$4,300

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
032900 HOUSEHOLD EXPENSE	\$704	\$717	\$6,175	\$6,175
032990 CHGS OC HSHLD SVS	\$18,450	\$18,568	\$20,000	\$20,000
032991 CHGS OC HSHLD SUPPL	\$1,995	\$1,996	\$2,400	\$2,400
032992 CHGS FAC MGMT HSHLD XP	\$54,324	\$71,628	\$66,698	\$66,698
032997 ISF HSHLD XP OTHER DEPT CHGS	\$44	\$33	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$3,437	\$4,080	\$17,520	\$17,520
033103 INSUR XP MISCELLANEOUS	\$12,408	\$15,396	\$14,403	\$14,403
033105 INSUR XP LIABILITY EXPERIENCE	\$924	\$996	\$6,282	\$6,282
033500 MAINTENANCE OF EQUIPMENT	\$26,497	\$1,703	\$26,945	\$26,945
033531 MNT EQP IT APRV	\$600	\$600	\$1,200	\$1,200
033592 CHGS IT MNT HARD/SOFTWARE	\$16,460	\$14,562	\$15,859	\$15,859
033700 MAINTENANCE OF STRUCTURES	\$3,189	\$162	\$1,100	\$1,100
033729 MNT STR FAC MGMT APRV	\$645	\$4,881	\$5,000	\$5,000
033791 CHGS FAC MGMT MAINT STR	\$15,248	\$111,885	\$21,558	\$21,558
033797 ISF MNT STR OTHER DEPT CHGS	\$19,625	\$228	\$0	\$0
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,523	\$1,099	\$12,550	\$12,550
034100 MEMBERSHIPS	\$5,017	\$5,359	\$6,500	\$6,500
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$32,798	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$4,156	\$5,720	\$0	\$0
034500 OFFICE EXPENSE	\$54,720	\$43,910	\$54,600	\$54,600
034590 CHGS OC PHOTOCOPY SVS	\$598	\$590	\$990	\$990
034591 CHGS OC POSTAGE SVS	\$7,685	\$6,840	\$8,109	\$8,109
034592 CHGS OC OTHER MAIL SVS	\$4,273	\$4,299	\$4,007	\$4,007
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$132	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$931,390	\$1,087,766	\$1,689,785	\$1,689,785
034802 PROF ADMIN SVS	\$907,412	\$999,641	\$1,154,171	\$1,154,171
034811 PROF COLLECTIONS SVS	\$50,689	\$52,382	\$59,300	\$59,300
034814 PROF COUNSELING SVS	\$89,397	\$133,571	\$384,479	\$384,479
034817 PROF DRUG TESTING SVS	\$22,240	\$17,039	\$43,000	\$43,000
034835 PROF PHOTO/FILMING SVS	\$54	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$30,887	\$38,557	\$25,000	\$25,000
034858 PROF FINGERPRINTING SVS	\$18	\$36	\$0	\$0
034860 PROF BENEFITS ADMIN SVS	\$107,385	\$107,989	\$102,252	\$102,252
034890 CHGS FAC MGMT PROF SVS	\$0	\$9,467	\$3,225	\$3,225
034892 CHGS IT PROFESSIONAL SVS	\$820,166	\$666,243	\$847,879	\$847,879
034900 PUBLICATIONS & LEGAL NOTICES	\$4,954	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$146,080	\$113,152	\$168,950	\$168,950
035300 RENTS & LEASES OF STRUCTURES	\$65,670	\$64,911	\$65,700	\$65,700
035500 MINOR EQUIPMENT	\$6,616	\$4,693	\$8,350	\$8,350

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
035530 MNR EQP IT APRV	\$193	\$139	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$4,658	\$8,224	\$1,000	\$1,000
035591 CHGS IT HARDWARE EQP	\$34,971	\$37,130	\$42,600	\$42,600
035592 CHGS IT TELECOMM EQP	\$1,170	\$328	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$29,490	\$46,497	\$23,000	\$23,000
035740 SP DEPT XP GUN SUPPLIES	\$1,460	\$2,794	\$5,000	\$5,000
035754 SP DEPT XP ONLINE DATA SUBSCR	\$256	\$441	\$300	\$300
035900 TRANSPORTATION & TRAVEL	\$27,314	\$40,031	\$36,300	\$36,300
035940 TRANS/TRVL FUEL	\$12,450	\$20,917	\$26,899	\$26,899
035942 TRANS/TRVL TRAINING	\$140,077	\$119,504	\$98,000	\$98,000
035990 CHGS FLEET TRANS/TRVL	\$66,287	\$37,667	\$47,868	\$47,868
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,385	\$768	\$3,200	\$3,200
036100 UTILITIES	\$89,586	\$114,537	\$161,041	\$161,041
036131 UTIL MISC UTILITIES	\$15,955	\$16,357	\$21,517	\$21,517
SERVICES AND SUPPLIES	\$3,937,469	\$4,166,627	\$5,421,205	\$5,421,205
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$213,799	\$284,830	\$224,313	\$224,313
050003 BUILDING & EQUIPMENT USE A-87	(\$10,178)	(\$10,178)	\$19,069	\$19,069
050800 TAXES & ASSESSMENTS	\$0	\$0	\$60	\$60
052004 SUPP/CARE MINORS/WARDS	\$178,033	\$172,397	\$161,000	\$161,000
052009 SUPP/CARE ADULTS	\$306,410	\$327,993	\$500,000	\$500,000
OTHER CHARGES	\$688,064	\$775,042	\$904,442	\$904,442
Category: 070 CAPITAL ASSETS				
061084 1600/1626 COURT ST REMODEL	\$0	\$0	\$1,619,605	\$1,619,605
065266 1 VOICE ANALYZER SYSTEM	\$0	\$8,477	\$0	\$0
CAPITAL ASSETS	\$0	\$8,477	\$1,619,605	\$1,619,605
Category: 080 INTRAFUND TRANSFERS				
088262 C/A JUVENILE HALL	(\$556,055)	(\$1,170,190)	(\$722,087)	(\$722,087)
088263 C/A PROBATION	(\$1,404,103)	(\$908,695)	(\$1,681,642)	(\$1,681,642)
088422 C/A ALCOHOL & DRUG	(\$84,040)	(\$82,948)	(\$83,600)	(\$83,600)
088501 C/A SOCIAL SERVICES	(\$24,895)	(\$26,233)	(\$27,325)	(\$27,325)
088502 C/A HEALTH & HUMAN SVS AGENCY	\$0	(\$71)	\$0	\$0
088925 C/A INFORMATION TECHNOLOGY	\$0	(\$143)	\$0	\$0
INTRAFUND TRANSFERS	(\$2,069,093)	(\$2,188,283)	(\$2,514,654)	(\$2,514,654)
Category: 095 OTHER FINANCING USES				
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$541,641	\$0	\$0

Budget Unit: 263 - PROBATION (FUND 0195)
Function: PUBLIC PROTECTION
Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095207 TRANS OUT PUBLIC DEFENDER	\$6,192	\$0		\$0	\$0
095227 TRAN OUT DISTRICT ATTORNEY	\$4,553	\$0		\$0	\$0
OTHER FINANCING USES	\$10,745	\$541,641		\$0	\$0
Total Expenditures/Appropriations:	\$8,762,308	\$10,010,521		\$12,531,590	\$12,531,590
Net Cost:	(\$986,475)	\$176,496		\$660,592	\$660,592

AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES

Fund 0060 General, Budget Unit 280

Paul Kjos, Agricultural Commissioner/Sealer of Weights & Measures

PROGRAM DESCRIPTION

The Department of Agricultural Commissioner/Sealer of Weights and Measures provides more than sixteen mandated services to County residents. The agency's primary functions are to: promote and protect the County's agricultural industry; protect the public's health, safety, and welfare; and foster confidence and equity in the marketplace through the fair and uniform enforcement of the California Food and Agricultural Code, the Business and Professions Code, the Code of Regulations, and other laws, regulations, and ordinances enacted by Shasta County. This is accomplished through education and the fair and uniform enforcement of laws, regulations, and ordinances enacted by the State of California and the County of Shasta. Agricultural operators, businesses and the public benefit from a healthy environment, a safe food supply and full purchasing power in the marketplace through the effective management of these mandated programs.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$1.58 million and revenues in the amount of \$748,475. Total expenditures exceed total revenue by \$827,420, an increase of \$23,806 compared to the FY 2014-15 adjusted budget. The department plans to end FY 2014-15 under budget by approximately \$134,145.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
211300 DEVICE REPAIRMAN LICENSE	\$946	\$905	\$500	\$500	
211320 WEIGH/MEASURE DEVICE REG	\$154,090	\$164,451	\$168,000	\$168,000	
216900 OTHER LICENSES & PERMITS	\$0	\$5,871	\$5,000	\$5,000	
LICENSES, PERMITS & FRANCHISES	\$155,036	\$171,227	\$173,500	\$173,500	
Category: 300 FINES, FORFEITURES & PENALTIES					
318600 AG COMM/SEALER FINES	\$2,991	\$5,680	\$2,500	\$2,500	
FINES, FORFEITURES & PENALTIES	\$2,991	\$5,680	\$2,500	\$2,500	
Category: 500 INTERGOVERNMENTAL REVENUES					
539130 STATE AGRICULTURAL/WTS & MEAS	\$8,625	\$8,475	\$8,925	\$8,925	
539150 STATE DETECTION TRAPPING	\$54,641	\$54,915	\$51,900	\$51,900	
539170 STATE PESTICIDE ENFORCEMENT	\$1,620	\$1,215	\$1,800	\$1,800	
539180 STATE AID NURSERY INSPECTION	\$8,942	\$8,847	\$7,600	\$7,600	
539190 STATE HIGH RISK PEST EXCLUSION	\$9,329	\$11,353	\$11,500	\$11,500	
539200 STATE UNCLAIMED GAS TAXES	\$290,225	\$308,804	\$270,000	\$270,000	
556000 FEDERAL GRAZING FEES	\$873	\$1,004	\$2,250	\$2,250	
560151 FED GLASSY WING SHARP SHOOT	\$47,237	\$55,086	\$54,000	\$54,000	
INTERGOVERNMENTAL REVENUES	\$421,495	\$449,701	\$407,975	\$407,975	
Category: 600 CHARGES FOR SERVICES					
673101 AG CERTIFICATE SURCHG CCR 4075	\$917	\$928	\$950	\$950	
673400 CONTROL A WEED PESTS	\$46,435	\$39,122	\$30,000	\$30,000	
673401 CDFA QUARANTINE	\$569	\$30	\$500	\$500	
673500 APIARY INSPECTION	\$1,105	\$0	\$2,000	\$2,000	
673600 PESTICIDE INSPECTION	\$114,508	\$103,499	\$110,000	\$110,000	
692100 PHOTOCOPIES	\$12	\$19	\$50	\$50	
693001 CHARGES FOR SERVICES	\$4,142	\$27,696	\$21,000	\$21,000	
CHARGES FOR SERVICES	\$167,691	\$171,297	\$164,500	\$164,500	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$19,483	\$943	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,433	\$42,935	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$2,000	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$22,916	\$43,878	\$0	\$0	
Total Revenues:	\$770,130	\$841,785	\$748,475	\$748,475	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$656,632	\$609,344	\$702,513	\$702,513	
011200 TERMINATION/SPECIAL PAY	\$20,813	\$519	\$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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
017000 EXTRA HELP	\$33,742	\$33,669	\$43,401	\$43,401
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,445	\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$50,765	\$45,404	\$55,071	\$55,071
018201 EMPLOYER SHARE RETIREMENT	\$89,258	\$89,179	\$110,349	\$110,349
018204 EMPLOYER SHARE DEFERRED COMP	\$9,961	\$9,782	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$150,436	\$137,102	\$158,027	\$158,027
018307 EMPLOYR SHR OTHER POST EMP BEN	\$13,131	\$55,517	\$21,076	\$21,076
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,352	\$4,674	\$4,252	\$4,252
018500 WORKERS COMP EXPOSURE	\$6,284	\$5,811	\$9,400	\$9,400
018501 WORKERS COMP EXPERIENCE	\$24,108	\$45,936	\$74,957	\$74,957
SALARIES AND BENEFITS	\$1,062,933	\$1,038,384	\$1,189,497	\$1,189,497
Category: 030 SERVICES AND SUPPLIES				
032100 AGRICULTURAL EXPENSE	\$3,889	\$6,341	\$5,000	\$5,000
032300 CLOTHING/PERSONAL SUPPLIES XP	\$599	\$713	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$4,857	\$4,840	\$6,500	\$6,500
032591 CHGS IT COMM	\$1,496	\$1,597	\$1,632	\$1,632
032700 FOOD EXPENSE	\$56	\$108	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$751	\$564	\$800	\$800
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$250	\$250
033102 INSUR XP LIABILITY EXPOSURE	\$668	\$697	\$2,832	\$2,832
033103 INSUR XP MISCELLANEOUS	\$444	\$900	\$609	\$609
033105 INSUR XP LIABILITY EXPERIENCE	\$660	\$708	\$2,539	\$2,539
033500 MAINTENANCE OF EQUIPMENT	\$3,397	\$3,339	\$7,500	\$7,500
033533 MNT EQP FLEET MGMT APRV	\$5	\$48	\$50	\$50
033592 CHGS IT MNT HARD/SOFTWARE	\$1,982	\$1,762	\$1,907	\$1,907
033700 MAINTENANCE OF STRUCTURES	\$598	\$163	\$600	\$600
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$88	\$88
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$518	\$20	\$20
034100 MEMBERSHIPS	\$3,135	\$3,175	\$3,250	\$3,250
034300 MISCELLANEOUS EXPENSE	\$138	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$15,953	\$0	\$0
034500 OFFICE EXPENSE	\$6,994	\$13,612	\$7,000	\$7,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$100	\$100
034591 CHGS OC POSTAGE SVS	\$1,736	\$1,761	\$2,724	\$2,724
034592 CHGS OC OTHER MAIL SVS	\$1,614	\$1,606	\$1,685	\$1,685
034800 PROF & SPECIAL SERVICES	\$99,506	\$117,719	\$118,681	\$118,681
034837 PROF PREEMPLOYMENT SVS	\$627	\$855	\$1,500	\$1,500
034892 CHGS IT PROFESSIONAL SVS	\$28,457	\$29,466	\$28,414	\$28,414
034900 PUBLICATIONS & LEGAL NOTICES	\$161	\$0	\$2,000	\$2,000

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

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
035300 RENTS & LEASES OF STRUCTURES	\$60,686	\$61,146	\$61,690	\$61,690
035500 MINOR EQUIPMENT	\$2,612	\$5,654	\$8,000	\$8,000
035528 MINOR EQP SOFTWARE	\$0	\$0	\$300	\$300
035590 CHGS IT SOFTWARE EQP	\$0	\$1,004	\$1,200	\$1,200
035591 CHGS IT HARDWARE EQP	\$5,110	\$7,439	\$5,000	\$5,000
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$384	\$399	\$500	\$500
035900 TRANSPORTATION & TRAVEL	\$5,665	\$6,340	\$7,800	\$7,800
035940 TRANS/TRVL FUEL	\$9,032	\$20,358	\$28,500	\$28,500
035990 CHGS FLEET TRANS/TRVL	\$29,084	\$14,216	\$23,000	\$23,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$148	\$113	\$100	\$100
036100 UTILITIES	\$9,810	\$10,605	\$11,000	\$11,000
SERVICES AND SUPPLIES	\$284,315	\$333,732	\$344,071	\$344,071
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$24,770	\$27,087	\$42,327	\$42,327
OTHER CHARGES	\$24,770	\$27,087	\$42,327	\$42,327
Category: 095 OTHER FINANCING USES				
095940 TRAN OUT FLEET MGMT	\$27,570	\$28,869	\$0	\$0
OTHER FINANCING USES	\$27,570	\$28,869	\$0	\$0
Total Expenditures/Appropriations:	\$1,399,589	\$1,428,074	\$1,575,895	\$1,575,895
Net Cost:	\$629,458	\$586,288	\$827,420	\$827,420

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

PROGRAM DESCRIPTION

The Building Inspection Division's primary function is to safeguard the life, health, and property of Shasta County residents through the application of uniform building standards. These standards involve design, materials, construction, use, occupancy, and location of all buildings and structures within the unincorporated area of the County. The division strives to implement these standards in a fair and consistent fashion while maintaining an open dialogue with the various building trades. Plan review, permits, and inspections for structural, electrical, plumbing and mechanical, as well as miscellaneous items (signs, fences, mobile-home setups) are provided through this division.

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

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$2.48 million and revenues in the amount of \$1.59 million. Expenditures for FY 2015-16 are increased by \$452,063 and revenues increased by \$253,451 as compared to the FY 2014-15 adjusted budget. Total expenditures exceed total revenue by \$888,152 and will be covered by fund balance.

Services and Supplies for the Building Department are requested at \$824,010, an increase of \$394,827 compared to the FY 2014-15 adjusted budget. The main contributors to the increase are from increases in software expense and liability insurance.

The FY 2015-16 requested budget reflects \$271,981 in General Fund support for code enforcement activities. This includes two full-time Building Inspectors, one full-time Agency Staff Services Analyst, one extra help inspector and legal fees. The funding for the cleanup of nuisance sites is included in the Miscellaneous General Budget Unit (173).

SUMMARY OF RECOMMENDATIONS

The CEO recommended changes to the requested budget include an increase to Salaries and Benefits of \$953, an increase in Services and Supplies of \$110 and an increase in other charges of \$20,

The CEO also recommends an increase of \$100,000 to the trans-out to the Burney Substation to be offset by Hatchet Ridge fund balance. This increase to the Burney Substation will help to fund the reopening of the Burney Substation.

The last recommended change by the CEO is an increase of \$125,000 in General Fund contribution for the purchase of permit-tracking software for the Department of Resource Management.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 282 - BUILDING INSPECTION (FUND 0064)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
212100 APPLICATION FILING FEE	\$285,345	\$327,548	\$345,000	\$345,000	
212200 BUILDING PERMIT FEES	\$537,013	\$593,633	\$545,000	\$545,000	
212201 BUILDING STANDARD PERMIT FEES	\$2,487	\$2,038	\$2,300	\$2,300	
212250 PERMIT FEE RENEWAL	\$34,141	\$47,022	\$53,000	\$53,000	
212300 ELECTRIC PERMIT FEES	\$56,340	\$96,304	\$50,000	\$50,000	
212400 GAS PERMIT FEE	\$78,459	\$37,230	\$50,000	\$50,000	
212500 PLUMBING PERMIT FEE	\$6,854	\$10,966	\$18,000	\$18,000	
212600 STRONG MOTION INSTR PROG	\$6,782	\$8,278	\$4,100	\$4,100	
212700 MOBILEHOME UTILITY	\$3,862	\$3,480	\$3,200	\$3,200	
212800 MOBILEHOME INSTALLATION	\$11,576	\$12,964	\$8,000	\$8,000	
212900 PLAN CHECK FEES	\$71,764	\$45,920	\$56,000	\$56,000	
212904 CODE COMPLIANCE FEES	\$11,976	\$15,601	\$10,000	\$10,000	
LICENSES, PERMITS & FRANCHISES	\$1,106,604	\$1,200,991	\$1,144,600	\$1,144,600	
Category: 300 FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$51,090	\$70,139	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$51,090	\$70,139	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668120 S/A NUISANCE ABATEMENT CURR	\$18,168	\$95,481	\$0	\$0	
692000 CHGS FOR PROFESSIONAL SVS	\$4,036	\$8,173	\$0	\$0	
692100 PHOTOCOPIES	\$760	\$497	\$400	\$400	
692760 AQMD ADMINISTRATION	\$15,309	\$9,263	\$22,039	\$22,039	
CHARGES FOR SERVICES	\$38,274	\$113,416	\$22,439	\$22,439	
Category: 700 MISCELLANEOUS REVENUES					
792509 CONTRIB HATCHET RDGE WIND PROJ	\$100,000	\$100,000	\$100,000	\$100,000	
795000 AUDITOR VOID/STALE DATED CHECK	\$303	\$13	\$0	\$0	
797600 MISCELLANEOUS SALES	\$2,900	\$2,520	\$3,000	\$3,000	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,680	\$42,825	\$0	\$0	
799400 JURY & WITNESS FEES	\$300	\$700	\$300	\$300	
799900 CASH OVER/SHORT	\$0	(\$120)	\$0	\$0	
MISCELLANEOUS REVENUES	\$106,183	\$145,938	\$103,300	\$103,300	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$174,205	\$264,011	\$448,769	\$448,769	
OTHR FINANCING SOURCES TRAN IN	\$174,205	\$264,011	\$448,769	\$448,769	
Total Revenues:	\$1,476,357	\$1,794,497	\$1,719,108	\$1,719,108	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$482,812	\$661,206	\$877,320	\$877,320	

Budget Unit: 282 - BUILDING INSPECTION (FUND 0064)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
011200 TERMINATION/SPECIAL PAY	\$2,826	\$594	\$0	\$0	\$0
017000 EXTRA HELP	\$39,502	\$45,902	\$82,760	\$82,760	\$82,760
017502 OVERTIME PAY	\$1,210	\$866	\$1,000	\$1,000	\$1,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$497	\$2,298	\$2,298	\$2,298
018100 EMPLOYER SHARE OASDI	\$35,989	\$48,659	\$68,568	\$68,568	\$68,568
018201 EMPLOYER SHARE RETIREMENT	\$65,669	\$97,094	\$138,346	\$138,346	\$138,346
018300 EMPLOYER SHARE HEALTH INSUR	\$120,048	\$154,927	\$216,904	\$216,904	\$216,904
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,655	\$44,221	\$26,320	\$26,320	\$26,320
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,814	\$5,088	\$5,492	\$5,492	\$5,492
018500 WORKERS COMP EXPOSURE	\$4,640	\$6,389	\$12,140	\$12,140	\$12,140
018501 WORKERS COMP EXPERIENCE	\$1,272	\$528	\$15,375	\$15,375	\$15,375
SALARIES AND BENEFITS	\$768,442	\$1,065,974	\$1,446,523	\$1,446,523	\$1,446,523
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$250	\$250	\$250
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$0	\$1,000	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$6,962	\$7,532	\$7,000	\$7,000	\$7,000
032590 CHGS FAC MGMT COMM	\$29	\$26	\$26	\$26	\$26
032591 CHGS IT COMM	\$1,496	\$1,616	\$1,654	\$1,654	\$1,654
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	\$50
032900 HOUSEHOLD EXPENSE	\$13	\$0	\$50	\$50	\$50
032992 CHGS FAC MGMT HSHLD XP	\$9,729	\$9,877	\$9,569	\$9,569	\$9,569
033100 INSURANCE EXPENSE	\$71	\$33	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$493	\$768	\$3,661	\$3,661	\$3,661
033103 INSUR XP MISCELLANEOUS	\$564	\$1,260	\$912	\$912	\$912
033105 INSUR XP LIABILITY EXPERIENCE	\$11,160	\$52,812	\$250,394	\$250,394	\$250,394
033500 MAINTENANCE OF EQUIPMENT	\$37	\$0	\$500	\$500	\$500
033592 CHGS IT MNT HARD/SOFTWARE	\$2,700	\$2,173	\$2,382	\$2,382	\$2,382
033791 CHGS FAC MGMT MAINT STR	\$4,473	\$3,669	\$3,890	\$3,890	\$3,890
034100 MEMBERSHIPS	\$912	\$961	\$1,500	\$1,500	\$1,500
034309 MISC XP PRIOR PERIOD REV ADJ	\$5,942	\$2,001	\$6,000	\$6,000	\$6,000
034500 OFFICE EXPENSE	\$11,194	\$13,215	\$15,000	\$15,000	\$15,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$150	\$300	\$300	\$300
034591 CHGS OC POSTAGE SVS	\$4,423	\$5,176	\$5,847	\$5,847	\$5,847
034592 CHGS OC OTHER MAIL SVS	\$1,309	\$1,249	\$1,357	\$1,357	\$1,357
034800 PROF & SPECIAL SERVICES	\$13,196	\$16,163	\$82,500	\$82,500	\$82,500
034802 PROF ADMIN SVS	\$76,004	\$82,391	\$89,196	\$89,196	\$89,196
034807 PROF BANK SVS	\$8,246	\$3,332	\$4,000	\$4,000	\$4,000
034810 PROF CLEANUP SVS	\$58,938	\$61,584	\$75,000	\$75,000	\$75,000
034837 PROF PREEMPLOYMENT SVS	\$2,113	\$2,458	\$1,000	\$1,000	\$1,000

Budget Unit: 282 - BUILDING INSPECTION (FUND 0064)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034890 CHGS FAC MGMT PROF SVS	\$0	\$283	\$443	\$443	
034892 CHGS IT PROFESSIONAL SVS	\$63,596	\$49,494	\$51,332	\$51,332	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$2,550	\$2,550	
035500 MINOR EQUIPMENT	\$1,517	\$791	\$1,300	\$1,300	
035535 MNR EQP COMM EQP	\$0	\$0	\$1,200	\$1,200	
035590 CHGS IT SOFTWARE EQP	\$830	\$3,768	\$130,000	\$130,000	
035591 CHGS IT HARDWARE EQP	\$1,738	\$4,110	\$14,500	\$14,500	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$40	\$243	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$1,225	\$2,610	\$2,000	\$2,000	
035940 TRANS/TRVL FUEL	\$5,458	\$14,404	\$15,000	\$15,000	
035990 CHGS FLEET TRANS/TRVL	\$25,140	\$13,615	\$31,854	\$31,854	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$65	\$0	\$0	
036100 UTILITIES	\$8,440	\$8,232	\$9,403	\$9,403	
SERVICES AND SUPPLIES	\$328,000	\$366,070	\$824,120	\$824,120	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$88,818	\$174,499	\$201,980	\$201,980	
050003 BUILDING & EQUIPMENT USE A-87	\$11,640	\$10,809	\$10,797	\$10,797	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20	
OTHER CHARGES	\$100,459	\$185,309	\$212,797	\$212,797	
Category: 070 CAPITAL ASSETS					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	
CAPITAL ASSETS	\$0	\$0	\$30,000	\$30,000	
Category: 080 INTRAFUND TRANSFERS					
088173 C/A MISCELLANEOUS GENERAL	(\$59,888)	(\$29,518)	(\$75,000)	(\$75,000)	
088286 C/A PLANNING	(\$28,921)	(\$49,462)	(\$55,097)	(\$55,097)	
INTRAFUND TRANSFERS	(\$88,810)	(\$78,980)	(\$130,097)	(\$130,097)	
Category: 095 OTHER FINANCING USES					
095159 TRANS OUT INTERMOUNTAIN FAIR	\$50,000	\$0	\$0	\$0	
095261 TRAN OUT BURNEY SUBSTATION	\$0	\$56,691	\$200,000	\$200,000	
OTHER FINANCING USES	\$50,000	\$56,691	\$200,000	\$200,000	
Total Expenditures/Appropriations:	\$1,158,092	\$1,595,065	\$2,583,343	\$2,583,343	
Net Cost:	(\$318,265)	(\$199,431)	\$864,235	\$864,235	

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

PROGRAM DESCRIPTION

This budget unit was established in March 2004 as a condition of project approval and funding for the Knighton Road project. The County has committed to establish a Valley Elderberry Longhorn Beetle habitat and conservation area to be maintained and monitored for ten years, with annual reports submitted to the U.S. Fish and Wildlife Service. A Mitigation Trust Fund was established, monies deposited and a contract entered into with the Western Shasta Resource Conservation District.

BUDGET REQUESTS

The ten year commitment ended in early 2014. Any residual funds are to be returned to the State of California. The requested budget includes the return of these funds in the amount of \$191,000.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 285 - KNIGHTON RD BEETLE MITIGATION (FUND 0188)
Function: PUBLIC PROTECTION
Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$775	\$944	\$500	\$500	\$500
REVENUE FROM MONEY & PROPERTY	\$775	\$944	\$500	\$500	\$500
Total Revenues:	\$775	\$944	\$500	\$500	\$500
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$191,000	\$191,000	\$191,000
034800 PROF & SPECIAL SERVICES	\$10,574	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$10,574	\$0	\$191,000	\$191,000	\$191,000
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$131	\$213	\$185	\$185	\$185
OTHER CHARGES	\$131	\$213	\$185	\$185	\$185
Total Expenditures/Appropriations:	\$10,705	\$213	\$191,185	\$191,185	\$191,185
Net Cost:	\$9,929	(\$731)	\$190,685	\$190,685	\$190,685

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

PROGRAM DESCRIPTION

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

The Planning Division disseminates information to individuals and the community regarding areas designated and planned to accommodate residential, industrial, commercial or other types of development. Assistance is also provided for the Board and Commission for the determination of appropriate planning policy. Additionally, the Planning Division develops new or amended ordinance and/or policy language peculiar to the land-use arena for the consideration and action by the Planning Commission and the Board of Supervisors.

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

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$2.13 million and revenues in the amount of \$1.64 million. FY 2015-16 expenditures increased by \$239,527 and revenues decreased by \$72,793 as compared to the FY 2014-15 adjusted budget. Total expenditures exceed total revenues by \$487,508 and will be covered by fund balance.

The General Plan Update is reflected in the requested budget and includes a General Fund contribution of \$398,000 for FY 2015-16.

SUMMARY OF RECOMMENDATIONS

The CEO recommends an increase of \$125,000 in General Fund contribution for the purchase of permit-tracking software for the Department of Resource Management.

PENDING ISSUES AND POLICY CONSIDERATIONS

There are no existing issues or policy considerations.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 286 - PLANNING (FUND 0064)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 200 LICENSES, PERMITS & FRANCHISES				
214000 ZONING APPLICATIONS	\$19,239	\$42,349	\$50,000	\$50,000
214050 ZONING PLAN REVIEW FEE	\$50,757	\$74,320	\$70,000	\$70,000
216100 USE PERMITS	\$110,770	\$145,109	\$151,000	\$151,000
LICENSES, PERMITS & FRANCHISES	\$180,767	\$261,779	\$271,000	\$271,000
Category: 600 CHARGES FOR SERVICES				
671100 PROP LINE ADJ/COMPL CERT	\$84,481	\$70,879	\$72,000	\$72,000
671101 PUBLICATION FEES	\$0	\$137	\$1,500	\$1,500
671102 RECLAMATION PLAN FEES	\$0	\$0	\$2,500	\$2,500
671103 VARIANCE PERMIT FEES	\$2,390	\$0	\$2,200	\$2,200
671104 ADDRESSING FEES	\$13,809	\$10,887	\$17,500	\$17,500
671105 CDF PROJECT REVIEW FEE	\$150	\$187	\$500	\$500
671300 PARCEL & TRACT MAPS	\$84,576	\$90,571	\$72,000	\$72,000
671710 SURFACE MINING & RECLM ACT FEE	\$85,551	\$82,568	\$85,000	\$85,000
671800 GEN & SPECIFIC PLAN FEES	\$16,108	\$5,268	\$10,000	\$10,000
671802 GEN PLAN MAINTENANCE FEES	\$28,435	\$27,930	\$33,000	\$33,000
676100 BOARD APPEALS	\$500	\$0	\$500	\$500
692000 CHGS FOR PROFESSIONAL SVS	\$26,558	\$14,369	\$40,000	\$40,000
692100 PHOTOCOPIES	\$477	\$986	\$500	\$500
CHARGES FOR SERVICES	\$343,040	\$303,786	\$337,200	\$337,200
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$75	\$0	\$0	\$0
797200 SALE OF MAPS	\$30	\$40	\$35	\$35
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,400	\$57,328	\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$25)	\$0	\$0
MISCELLANEOUS REVENUES	\$1,505	\$57,343	\$35	\$35
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$669,828	\$615,478	\$1,156,942	\$1,156,942
800199 TRANS IN CENTRAL SVS A87	\$3,645	\$1,823	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$673,473	\$617,301	\$1,156,942	\$1,156,942
Category: 802 OTHER FINANCING SRCS SALE C/A				
896101 SALE OF SURPLUS PROPERTY	\$0	\$5	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$5	\$0	\$0
Total Revenues:	\$1,198,787	\$1,240,214	\$1,765,177	\$1,765,177
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$435,986	\$532,152	\$817,087	\$817,087
017000 EXTRA HELP	\$31,212	\$16,777	\$16,000	\$16,000

Budget Unit: 286 - PLANNING (FUND 0064)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
017502 OVERTIME PAY	\$6,202	\$4,476	\$8,000	\$8,000
018100 EMPLOYER SHARE OASDI	\$31,711	\$37,512	\$63,352	\$63,352
018201 EMPLOYER SHARE RETIREMENT	\$59,171	\$78,165	\$128,910	\$128,910
018300 EMPLOYER SHARE HEALTH INSUR	\$103,000	\$123,894	\$171,363	\$171,363
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,718	\$49,858	\$24,513	\$24,513
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,354	\$4,006	\$4,795	\$4,795
018500 WORKERS COMP EXPOSURE	\$4,174	\$4,983	\$10,598	\$10,598
018501 WORKERS COMP EXPERIENCE	\$888	\$816	\$982	\$982
SALARIES AND BENEFITS	\$685,420	\$852,642	\$1,245,600	\$1,245,600
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$25	\$25
032500 COMMUNICATIONS EXPENSE	\$3,887	\$4,328	\$4,200	\$4,200
032590 CHGS FAC MGMT COMM	\$37	\$34	\$34	\$34
032591 CHGS IT COMM	\$2,476	\$2,291	\$2,561	\$2,561
032700 FOOD EXPENSE	\$0	\$0	\$40	\$40
032992 CHGS FAC MGMT HSHLD XP	\$12,610	\$12,802	\$12,392	\$12,392
033102 INSUR XP LIABILITY EXPOSURE	\$444	\$597	\$3,197	\$3,197
033103 INSUR XP MISCELLANEOUS	\$660	\$1,260	\$932	\$932
033105 INSUR XP LIABILITY EXPERIENCE	\$15,396	\$24,168	\$101,332	\$101,332
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$500	\$500
033592 CHGS IT MNT HARD/SOFTWARE	\$1,030	\$905	\$996	\$996
033791 CHGS FAC MGMT MAINT STR	\$4,751	\$4,833	\$3,761	\$3,761
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$100	\$100
034100 MEMBERSHIPS	\$960	\$920	\$1,500	\$1,500
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$2,345	\$2,000	\$2,000
034500 OFFICE EXPENSE	\$10,729	\$11,006	\$13,000	\$13,000
034590 CHGS OC PHOTOCOPY SVS	\$1,141	\$1,570	\$1,183	\$1,183
034591 CHGS OC POSTAGE SVS	\$2,751	\$4,268	\$4,969	\$4,969
034592 CHGS OC OTHER MAIL SVS	\$1,145	\$1,395	\$1,150	\$1,150
034800 PROF & SPECIAL SERVICES	\$53,458	\$1,899	\$293,047	\$293,047
034802 PROF ADMIN SVS	\$117,488	\$145,514	\$144,293	\$144,293
034807 PROF BANK SVS	\$969	\$0	\$700	\$700
034828 PROF LEGAL SVS	\$1,572	\$1,325	\$3,000	\$3,000
034837 PROF PREEMPLOYMENT SVS	\$812	\$0	\$0	\$0
034839 PROF PROGRAM SVS	\$3,225	\$2,875	\$4,000	\$4,000
034890 CHGS FAC MGMT PROF SVS	\$0	\$366	\$574	\$574
034892 CHGS IT PROFESSIONAL SVS	\$16,970	\$19,594	\$19,791	\$19,791
034900 PUBLICATIONS & LEGAL NOTICES	\$3,992	\$4,185	\$6,000	\$6,000
035100 RENTS & LEASES OF EQUIPMENT	\$4,909	\$4,909	\$8,000	\$8,000

Budget Unit: 286 - PLANNING (FUND 0064)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035300 RENTS & LEASES OF STRUCTURES	\$869	\$948	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$141	\$483	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$2,386	\$127,000	\$127,000	
035591 CHGS IT HARDWARE EQP	\$2,958	\$2,110	\$3,000	\$3,000	
035592 CHGS IT TELECOMM EQP	\$0	\$139	\$800	\$800	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$35	\$180	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$871	\$3,835	\$5,000	\$5,000	
035940 TRANS/TRVL FUEL	\$92	\$303	\$1,000	\$1,000	
035947 TRANS/TRVL VOLUNTEER	\$302	\$286	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$1,484	\$340	\$960	\$960	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$32	\$0	\$0	
036100 UTILITIES	\$10,939	\$10,669	\$12,187	\$12,187	
SERVICES AND SUPPLIES	\$279,116	\$275,115	\$788,224	\$788,224	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$105,284	\$78,153	\$81,403	\$81,403	
050003 BUILDING & EQUIPMENT USE A-87	\$11,146	\$12,296	\$12,458	\$12,458	
OTHER CHARGES	\$116,430	\$90,449	\$93,861	\$93,861	
Total Expenditures/Appropriations:	\$1,080,967	\$1,218,208	\$2,127,685	\$2,127,685	
Net Cost:	(\$117,820)	(\$22,006)	\$362,508	\$362,508	

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

Total appropriations requested for FY 2015-16 are status quo at \$1.3 million. Salaries and Benefits are requested at a 28.3 percent (\$289,441) decrease compared to the 2014-15 Adjusted Budget which is primarily due to the inability to recruit a new Forensic Pathologist; therefore, Professional Pathology Services (contracted services) are increased by \$276,335, in Services and Supplies. Services and Supplies overall is increasing 107 percent, or \$270,959, compared to the FY 2014-15 Adjusted Budget. A-87 Central Services charges will decrease 28.2 percent (\$10,163) from \$35,977 to \$25,814. There is one capital asset, power cot and lift, requested in the amount of \$42,650, of which 50 percent is funded by a transfer-in from Risk Management.

The General Fund transfer-in has increased 3 percent, or \$26,756, from \$891,866 to \$918,622. Prop 172 revenue has increased by 29.4 percent, or \$58,901, from \$200,099 to \$259,000. Overall, total revenues are status quo at \$1.2 million due to a one-time reduction in Prior Period Expenditure Adjustment (Risk Management rebate, \$94,668). There is a budget deficit in the amount of \$113,290 in the 2015-16 Requested Budget to be resolved during budget discussions with the CEO. However, this budget projects savings in the amount of \$153,481 at the end of FY 2014-15.

SUMMARY OF RECOMMENDATIONS

The CEO recommends reduction in expenditures in the amount of \$99,958, reducing the Net County Cost to \$13,332, which will be funded from Public Safety General Purpose fund balance.

PENDING ISSUES AND POLICY CONSIDERATION

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 200 LICENSES, PERMITS & FRANCHISES				
216600 BURIAL PERMITS	\$6,020	\$6,911	\$6,000	\$6,000
LICENSES, PERMITS & FRANCHISES	\$6,020	\$6,911	\$6,000	\$6,000
Category: 500 INTERGOVERNMENTAL REVENUES				
549601 STATE PROP 172 PUBLIC SFTY FND	\$255,247	\$200,099	\$259,000	\$259,000
INTERGOVERNMENTAL REVENUES	\$255,247	\$200,099	\$259,000	\$259,000
Category: 600 CHARGES FOR SERVICES				
676550 BURIAL SPACE CHARGE	\$1,650	\$1,325	\$750	\$750
692002 REIMBURSE COUNTY BURIALS	\$1,740	\$0	\$0	\$0
692003 MORGUE FEES OTHER COUNTIES	\$2,000	\$0	\$0	\$0
692010 X RAY FEES	\$1,293	\$0	\$0	\$0
692100 PHOTOCOPIES	\$741	\$1,205	\$1,200	\$1,200
692690 FORENSIC PATHOLOGY SERVICES	\$2,200	\$0	\$0	\$0
692700 REIMB MISC SERVICES	\$5,905	\$7,000	\$4,000	\$4,000
692702 REIMB SUPPLIES & MAINT	\$3,075	\$400	\$500	\$500
CHARGES FOR SERVICES	\$18,605	\$9,930	\$6,450	\$6,450
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$0	\$235	\$50	\$50
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,087	\$94,810	\$0	\$0
MISCELLANEOUS REVENUES	\$2,087	\$95,045	\$50	\$50
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$954,036	\$891,866	\$918,622	\$918,622
800950 TRANS IN RISK MGMT	\$0	\$0	\$21,981	\$21,981
OTHR FINANCING SOURCES TRAN IN	\$954,036	\$891,866	\$940,603	\$940,603
Total Revenues:	\$1,235,995	\$1,203,851	\$1,212,103	\$1,212,103
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$443,754	\$368,000	\$360,304	\$360,304
011200 TERMINATION/SPECIAL PAY	\$12,123	\$12,685	\$1,000	\$1,000
017000 EXTRA HELP	\$288	\$0	\$0	\$0
017502 OVERTIME PAY	\$35,619	\$42,128	\$40,510	\$40,510
017505 STANDBY PAY	\$15,256	\$16,311	\$16,157	\$16,157
017509 HOLIDAY OVERTIME PAY	\$67	\$604	\$700	\$700
018100 EMPLOYER SHARE OASDI	\$21,400	\$19,674	\$21,997	\$21,997
018201 EMPLOYER SHARE RETIREMENT	\$108,149	\$96,236	\$97,620	\$97,620
018300 EMPLOYER SHARE HEALTH INSUR	\$79,800	\$70,930	\$78,496	\$78,496
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,844	\$46,531	\$10,754	\$10,754

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$4,553	\$3,219	\$2,380	\$2,380	
018500 WORKERS COMP EXPOSURE	\$4,491	\$3,969	\$5,268	\$5,268	
018501 WORKERS COMP EXPERIENCE	\$40,812	\$36,744	\$97,601	\$97,601	
SALARIES AND BENEFITS	\$775,160	\$717,037	\$732,787	\$732,787	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,251	\$2,182	\$1,500	\$1,500	
032329 CLTHG/PERS UNIFORMS	\$125	\$475	\$350	\$350	
032500 COMMUNICATIONS EXPENSE	\$2,073	\$1,909	\$2,007	\$2,007	
032526 COMM CELL PHONES	\$511	\$691	\$760	\$760	
032591 CHGS IT COMM	\$2,367	\$1,955	\$1,990	\$1,990	
032900 HOUSEHOLD EXPENSE	\$3,666	\$5,854	\$4,200	\$4,200	
032928 HSHLD XP LAUNDRY SVS	\$6,063	\$3,030	\$6,100	\$6,100	
032992 CHGS FAC MGMT HSHLD XP	\$1,931	\$3,335	\$3,341	\$3,341	
033102 INSUR XP LIABILITY EXPOSURE	\$477	\$471	\$1,607	\$1,607	
033103 INSUR XP MISCELLANEOUS	\$772	\$1,283	\$1,110	\$1,110	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,640	\$1,812	\$6,520	\$6,520	
033500 MAINTENANCE OF EQUIPMENT	\$1,394	\$1,261	\$3,050	\$3,050	
033526 MNT EQP VEHICLES	\$0	\$18	\$0	\$0	
033530 MNT EQP RADIOS	\$0	\$175	\$300	\$300	
033531 MNT EQP IT APRV	\$46	\$46	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$916	\$756	\$828	\$828	
033700 MAINTENANCE OF STRUCTURES	\$105	\$26	\$500	\$500	
033729 MNT STR FAC MGMT APRV	\$151	\$128	\$250	\$250	
033791 CHGS FAC MGMT MAINT STR	\$4,054	\$26,065	\$13,402	\$13,402	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$8,232	\$8,859	\$8,200	\$8,200	
034100 MEMBERSHIPS	\$697	\$709	\$750	\$750	
034500 OFFICE EXPENSE	\$1,855	\$2,279	\$2,300	\$2,300	
034590 CHGS OC PHOTOCOPY SVS	\$547	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$3	\$2	\$10	\$10	
034592 CHGS OC OTHER MAIL SVS	\$103	\$89	\$172	\$172	
034800 PROF & SPECIAL SERVICES	\$20	\$0	\$0	\$0	
034809 PROF BURIAL/FUNERAL SVS	\$21,943	\$11,114	\$16,920	\$16,920	
034822 PROF FIRE/FIRE SAFETY SVS	\$0	\$676	\$0	\$0	
034823 PROF HEALTH SVS	\$0	\$0	\$255	\$255	
034834 PROF PATHOLOGY SVS	\$81,870	\$107,879	\$231,335	\$231,335	
034837 PROF PREEMPLOYMENT SVS	\$2,036	\$14	\$750	\$750	
034852 PROF TRANSCRIBING SVS	\$1,871	\$1,659	\$2,300	\$2,300	
034892 CHGS IT PROFESSIONAL SVS	\$38,882	\$18,748	\$19,555	\$19,555	
035100 RENTS & LEASES OF EQUIPMENT	\$2,082	\$2,386	\$2,760	\$2,760	

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
035300 RENTS & LEASES OF STRUCTURES	\$6,810	\$5,790	\$5,000	\$5,000
035500 MINOR EQUIPMENT	\$1,497	\$687	\$2,500	\$2,500
035591 CHGS IT HARDWARE EQP	\$469	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$129	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$354	\$514	\$900	\$900
035754 SP DEPT XP ONLINE DATA SUBSCR	\$182	\$187	\$200	\$200
035900 TRANSPORTATION & TRAVEL	\$2,407	\$5,187	\$250	\$250
035940 TRANS/TRVL FUEL	\$4,051	\$7,582	\$9,000	\$9,000
035941 TRANS/TRVL MILEAGE	\$349	\$114	\$350	\$350
035942 TRANS/TRVL TRAINING	\$7,405	\$8,031	\$8,000	\$8,000
035990 CHGS FLEET TRANS/TRVL	\$21,918	\$14,004	\$44,880	\$44,880
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82
036100 UTILITIES	\$16,892	\$15,025	\$19,880	\$19,880
SERVICES AND SUPPLIES	\$252,164	\$263,024	\$424,164	\$424,164
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$27,764	\$30,906	\$21,212	\$21,212
050003 BUILDING & EQUIPMENT USE A-87	\$5,094	\$4,970	\$4,602	\$4,602
050800 TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20
OTHER CHARGES	\$32,858	\$35,876	\$25,834	\$25,834
Category: 070 CAPITAL ASSETS				
065047 1 LIFT	\$0	\$0	\$25,826	\$25,826
065302 1 COT	\$0	\$0	\$16,824	\$16,824
CAPITAL ASSETS	\$0	\$0	\$42,650	\$42,650
Category: 095 OTHER FINANCING USES				
095235 TRAN OUT SHERIFF	\$104,938	\$179,158	\$0	\$0
095261 TRAN OUT BURNEY SUBSTATION	\$23,189	\$0	\$0	\$0
OTHER FINANCING USES	\$128,127	\$179,158	\$0	\$0
Total Expenditures/Appropriations:	\$1,188,310	\$1,195,096	\$1,225,435	\$1,225,435
Net Cost:	(\$47,684)	(\$8,754)	\$13,332	\$13,332

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

PROGRAM DESCRIPTION

In 1995 the Dispatch operation of the Sheriff's Office was absorbed by SHASCOM (Shasta Area Safety Communications Agency), which is a Joint Powers Agency of the County of Shasta and the City of Redding. SHASCOM provides 24-hour dispatch services for incoming E-9-1-1 lines and answers all calls for service for the Sheriff's Office, Redding Police and Fire Departments, Anderson Police Department, and local Emergency Medical Services (EMS) providers. In addition, SHASCOM maintains a high-speed notification system (reverse 911) which allows the sending of notifications of emergency or safety information by telephone to homes and businesses in a defined geographical area.

BUDGET REQUESTS

Total appropriations requested for FY 2015-16 are \$1.33 million, a 3.6 percent increase from the FY 2014-15 Adjusted Budget.. The budget represents a status-quo operation; however, SHASCOM has depleted reserves (used during the Great Recession) and has aged equipment that is due to be replaced and/or upgraded and this will put fiscal pressures on this budget in the near future. The FY 2015-16 requested revenue includes a General Fund Transfer-In in the amount of \$898,238 (a 3 percent increase) and a 29 percent increase (\$78,903) in Prop 172 revenue for a new total of \$351,400.

In addition to the operating costs, Shasta County also pays lease payments to the City of Redding to retire the long-term debt on the SHASCOM building. The annual payment is included in this budget and is decreasing 8.1 percent from \$73,567 to \$67,600. Central Service (A-87) charges are also included and have increased by \$8,410. SHASCOM operational costs are spread to the participating agencies and are based on an agency's percentage of the total calls for service. The SHASCOM requested budget includes a deficit of \$85,598 to be resolved during budget negotiations with the CEO.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Sheriff. The \$85,598 deficit will be funded with Public Safety General Purpose fund balance.

PENDING ISSUES AND POLICY CONSIDERATIONS

None

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 288 - DISPATCH (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$349,371	\$272,497		\$351,400	\$351,400
INTERGOVERNMENTAL REVENUES	\$349,371	\$272,497		\$351,400	\$351,400
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$846,675	\$872,076		\$898,238	\$898,238
OTHR FINANCING SOURCES TRAN IN	\$846,675	\$872,076		\$898,238	\$898,238
Total Revenues:	\$1,196,046	\$1,144,573		\$1,249,638	\$1,249,638
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$422	\$499		\$700	\$700
SERVICES AND SUPPLIES	\$422	\$499		\$700	\$700
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$201	\$166		\$8,577	\$8,577
050003 BUILDING & EQUIPMENT USE A-87	\$1,800	(\$1,800)		(\$1,800)	(\$1,800)
051351 CONTR TO CITY OF REDDING	\$22,756	\$68,326		\$67,600	\$67,600
051386 CONTR TO SHASCOM	\$1,027,558	\$1,219,388		\$1,262,067	\$1,262,067
OTHER CHARGES	\$1,052,316	\$1,286,080		\$1,336,444	\$1,336,444
Category: 080 INTRAFUND TRANSFERS					
088227 C/A DISTRICT ATTORNEY	(\$478)	(\$65)		(\$272)	(\$272)
088263 C/A PROBATION	(\$1,001)	(\$1,256)		(\$1,636)	(\$1,636)
INTRAFUND TRANSFERS	(\$1,480)	(\$1,321)		(\$1,908)	(\$1,908)
Category: 095 OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$90,845	\$0		\$0	\$0
095260 TRAN OUT JAIL	\$52,155	\$0		\$0	\$0
OTHER FINANCING USES	\$143,000	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$1,194,259	\$1,285,258		\$1,335,236	\$1,335,236
Net Cost:	(\$1,787)	\$140,685		\$85,598	\$85,598

ASSESSOR/RECORDER-RECORDER

Fund 0060 General, Budget Unit 290

Leslie Morgan, Assessor/Recorder

PROGRAM DESCRIPTION

The Recorder, upon payment of the proper fees and taxes, accepts for recordation any instrument, paper, or notice which is authorized or required by law to be recorded. Prior to recordation, these documents must contain sufficient information to be indexed as required by statute and be photographically reproducible. In addition, the Recorder maintains and indexes the vital records of birth, death, and marriage certificates. The recording system exists to serve public needs and to provide public protection.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$1.12 million and revenues in the amount of \$862,500. Expenditures are decreased by \$176,133 and revenues are decreased by \$183,185 as compared to the FY 2014-15 adjusted budget. The requested budget results in a \$261,357 net county cost, an increase of \$7,052 (2.8 percent) compared to the FY 2014-15 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

It will be necessary to carefully monitor the Recorders revenue streams which rely on the current real estate market and the resulting impact to the General Fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 290 - RECORDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
216300 MARRIAGE LICENSE	\$1,213	\$1,118	\$250	\$250	
LICENSES, PERMITS & FRANCHISES	\$1,213	\$1,118	\$250	\$250	
Category: 600 CHARGES FOR SERVICES					
679200 RECORDERS FEES	\$655,698	\$652,358	\$600,000	\$600,000	
679201 RECORDER FEES DEPTS	(\$35)	\$586	\$0	\$0	
679210 RECORDERS MICROGRAPHICS FEES	\$38,778	\$37,476	\$30,000	\$30,000	
679220 RECORDERS MODERNIZATION FEES	\$147,439	\$150,367	\$130,000	\$130,000	
679230 RECORDERS VITAL/HLTH STATISTIC	\$20,015	\$21,963	\$12,000	\$12,000	
679301 R/F SOCIAL SECURITY FEES	\$31,064	\$28,058	\$10,000	\$10,000	
679304 R/F ELEC RECORD DELIVRY SYS	\$38,483	\$37,106	\$30,000	\$30,000	
CHARGES FOR SERVICES	\$931,443	\$927,915	\$812,000	\$812,000	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$120	\$0	\$0	\$0	
797441 SALE OF OFFICIAL RECORDS	\$64,800	\$50,400	\$50,000	\$50,000	
799215 UNCLAIMED MONEY	\$130	\$40	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$668	\$27,435	\$0	\$0	
799900 CASH OVER/SHORT	\$908	\$1,106	\$250	\$250	
MISCELLANEOUS REVENUES	\$66,627	\$78,981	\$50,250	\$50,250	
Total Revenues:					
	\$999,283	\$1,008,014	\$862,500	\$862,500	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$337,888	\$291,760	\$349,158	\$349,158	
011200 TERMINATION/SPECIAL PAY	\$3,406	\$1,143	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$843	\$843	\$847	\$847	
018100 EMPLOYER SHARE OASDI	\$23,289	\$20,470	\$26,776	\$26,776	
018201 EMPLOYER SHARE RETIREMENT	\$46,202	\$43,102	\$55,124	\$55,124	
018204 EMPLOYER SHARE DEFERRED COMP	\$1	\$0	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$122,806	\$96,649	\$116,169	\$116,169	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$6,757	\$28,293	\$10,475	\$10,475	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,115	\$2,173	\$1,996	\$1,996	
018500 WORKERS COMP EXPOSURE	\$3,017	\$2,630	\$4,411	\$4,411	
018501 WORKERS COMP EXPERIENCE	\$9,312	\$5,100	\$639	\$639	
SALARIES AND BENEFITS	\$556,639	\$492,167	\$565,595	\$565,595	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$33	\$0	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$3,531	\$2,807	\$3,920	\$3,920	

Budget Unit: 290 - RECORDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
032590 CHGS FAC MGMT COMM	\$144	\$128	\$130	\$130
032591 CHGS IT COMM	\$1,745	\$1,716	\$1,781	\$1,781
032900 HOUSEHOLD EXPENSE	\$144	\$72	\$50	\$50
032992 CHGS FAC MGMT HSHLD XP	\$10,221	\$10,300	\$10,779	\$10,779
033102 INSUR XP LIABILITY EXPOSURE	\$320	\$306	\$1,331	\$1,331
033103 INSUR XP MISCELLANEOUS	\$1,512	\$1,896	\$1,618	\$1,618
033105 INSUR XP LIABILITY EXPERIENCE	\$324	\$36	\$74	\$74
033500 MAINTENANCE OF EQUIPMENT	\$3,375	\$6,373	\$7,300	\$7,300
033592 CHGS IT MNT HARD/SOFTWARE	\$1,947	\$1,701	\$1,864	\$1,864
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000
033791 CHGS FAC MGMT MAINT STR	\$13,702	\$10,813	\$10,716	\$10,716
034100 MEMBERSHIPS	\$600	\$775	\$800	\$800
034500 OFFICE EXPENSE	\$9,797	\$7,780	\$9,200	\$9,200
034534 OFFICE XP MICROFILM SPLY	\$0	\$6,580	\$8,000	\$8,000
034590 CHGS OC PHOTOCOPY SVS	\$1,306	\$1,642	\$2,600	\$2,600
034591 CHGS OC POSTAGE SVS	\$22,565	\$21,963	\$30,000	\$30,000
034592 CHGS OC OTHER MAIL SVS	\$946	\$946	\$1,450	\$1,450
034594 CHGS IT OFFICE EXP	\$0	\$193	\$0	\$0
034597 ISF OFFC XP OTHER DEPTS CHGS	\$165	\$0	\$150	\$150
034800 PROF & SPECIAL SERVICES	\$996	\$1,110	\$2,500	\$2,500
034802 PROF ADMIN SVS	\$172,767	\$162,874	\$166,193	\$166,193
034805 PROF ARCHIVING SVS	\$7,267	\$5,149	\$13,500	\$13,500
034835 PROF PHOTO/FILMING SVS	\$0	\$242	\$2,500	\$2,500
034845 PROF SURVEYING SVS	\$0	\$185	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$104	\$351	\$539	\$539
034892 CHGS IT PROFESSIONAL SVS	\$44,725	\$45,347	\$45,006	\$45,006
035100 RENTS & LEASES OF EQUIPMENT	\$54,044	\$62,188	\$86,840	\$86,840
035300 RENTS & LEASES OF STRUCTURES	\$8,833	\$9,173	\$11,600	\$11,600
035500 MINOR EQUIPMENT	\$56	\$429	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$2,009	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$4,408	\$2,920	\$10,000	\$10,000
035900 TRANSPORTATION & TRAVEL	\$4,974	\$7,372	\$9,550	\$9,550
035940 TRANS/TRVL FUEL	\$45	\$135	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$40	\$24	\$50	\$50
036100 UTILITIES	\$21,676	\$22,699	\$28,935	\$28,935
SERVICES AND SUPPLIES	\$394,332	\$396,237	\$471,026	\$471,026
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$26,272	\$39,087	\$36,697	\$36,697
050003 BUILDING & EQUIPMENT USE A-87	\$157,905	\$166,495	\$50,539	\$50,539

Budget Unit: 290 - RECORDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$184,178	\$205,583		\$87,236	\$87,236
Category: 070 CAPITAL ASSETS					
065059 1 PRINTER	\$5,268	\$0		\$0	\$0
065070 1 SCANNER	\$12,182	\$0		\$0	\$0
CAPITAL ASSETS	\$17,450	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$1,152,600	\$1,093,989		\$1,123,857	\$1,123,857
Net Cost:	\$153,316	\$85,974		\$261,357	\$261,357

SOCIAL SERVICES-PUBLIC GUARDIAN

Fund 0060 General. Budget Unit 292

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

PROGRAM DESCRIPTION

The Public Guardian provides conservatorship services for at-risk adults who are unable to care for their own needs and require protection and assistance. Conservatorship primarily serves two groups: frail elderly who need care and placement in residential licensed homes or skilled nursing facilities (Probate Code procedures), and mentally ill individuals who are determined to be "gravely disabled" due to their illness and who require specific care, placement, and treatment assistance as required by Welfare & Institution Code under the Lanterman/Petris/Short Act (LPS). Both types of conservatorship require regular court appearances, asset accountings, and hearings at prescribed intervals. The Public Guardian works closely with probate court investigators to extend and protect legal rights of conservatees and is also an active member of the Shasta County Adult Services Multi-Disciplinary Team comprised of social services, law enforcement, mental health, home health care, hospital and other community partners.

Program services are funded primarily by the County General Fund and fees collected from clients. Additionally, some mental health realignment pays for conservatorship services for specially mental health clients. Administrative support, casework staff, and operating costs are determined by staff time studies and are allocated to Public Guardian from the Social Services budget (BU 501) as a professional service expense. Staff serving in Adult Services charge time to state and federal funding sources in the Adult Protective Services program, so that the Public Guardian program only supports activities after the adult is conserved.

BUDGET REQUESTS

The Public Guardian FY 2015-16 budget reflects an increase in expenditures of \$304,357 from the FY 2014-15 adjusted budget due to staffing increases as a result of the increases in the number and complexity of court-ordered probate cases placing a further burden on Public Guardian staff, as well as an increase in central service (A-87) costs. As mentioned in the FY 2014-15 budget narrative, with court-ordered probate cases increasing even more, Public Guardian staffing levels have become insufficient to appropriately manage the caseload and a request for an additional Deputy Public Guardian to assist in reducing hospitalizations is included in this budget submission.

Public Guardian revenues are based on a client's ability to pay fees for services being performed by program staff and is generally based on the client's level of Social Security received. The revenues are not materializing as budgeted; therefore a budget amendment to reduce budgeted revenue will be submitted and has been included in the HHSAA projections for FY 2014-15. The FY 2015-16 revenues are projected to be reduced by \$30,293 from the FY 2014-15 adjusted budget, reflective of this reduction in fees collected from clients. Net county cost for this program, which is borne by the County General Fund is projected to be \$334,650 above the FY 2014-15 adjusted budget, with a reduction of \$214,154 in General Fund contribution into Social Services Administration (BU 501) to offset the increased staffing costs.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

As previously mentioned, revenue received from clients is based on their ability to pay and can fluctuate. HHSAA 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 utilized in the Mental Health budget (BU 410) to provide necessary services. HHSAA is continuing to work on preventative actions in both the Public Guardian and Mental Health

programs to reduce hospitalizations by placing clients in the lowest level of appropriate care.

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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
676000 LPS PETITIONS	\$28,779	\$35,322	\$21,000	\$21,000
676010 LPS ACCOUNTING FEES	\$1,134	\$1,708	\$1,200	\$1,200
676020 LPS TRANSPORTATION TREATMENT	\$27,182	\$29,335	\$18,000	\$18,000
676050 PROBATE PETITIONS	\$0	\$1,845	\$2,000	\$2,000
676060 PROBATE ACCOUNTING FEES	\$8,141	\$3,444	\$6,000	\$6,000
676070 PROBATE TRANSPORTATION REIMB	\$2,491	\$6,047	\$3,000	\$3,000
676110 LPS TRANSPORTATION COURT	\$14,300	\$15,233	\$7,500	\$7,500
676130 IMD MANAGEMENT FEES	\$12,389	\$13,187	\$15,000	\$15,000
676140 STATUTORY BOND FEE	\$3,373	\$3,167	\$5,500	\$5,500
676170 PERSONAL SERVICES FEES	\$15,300	\$18,000	\$15,000	\$15,000
692600 ALTERNATE PAYEE PROGRAM	\$18,146	\$12,135	\$13,500	\$13,500
CHARGES FOR SERVICES	\$131,236	\$139,428	\$107,700	\$107,700
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$43	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$43	\$0	\$0
Total Revenues:	\$131,236	\$139,471	\$107,700	\$107,700
Category: 030 SERVICES AND SUPPLIES				
033528 MNT EQP SOFTWARE	\$18,000	\$21,000	\$21,000	\$21,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$60	\$40	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,000	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$102,830	\$128,060	\$197,112	\$197,112
034801 PROF ACCOUNTING SVS	\$38,404	\$12,915	\$21,570	\$21,570
034802 PROF ADMIN SVS	\$423,955	\$383,518	\$545,671	\$545,671
034807 PROF BANK SVS	\$2,100	\$1,795	\$3,000	\$3,000
034892 CHGS IT PROFESSIONAL SVS	\$65	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$5,000	\$5,000
SERVICES AND SUPPLIES	\$586,415	\$547,328	\$793,353	\$793,353
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$40,487	\$75,551	\$165,755	\$165,755
OTHER CHARGES	\$40,487	\$75,551	\$165,755	\$165,755
Category: 080 INTRAFUND TRANSFERS				
088410 C/A MENTAL HEALTH	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)
INTRAFUND TRANSFERS	(\$90,218)	(\$90,218)	(\$90,218)	(\$90,218)
Total Expenditures/Appropriations:	\$536,685	\$532,661	\$868,890	\$868,890

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$405,448	\$393,190	\$761,190	\$761,190

PUBLIC WORKS-WILDLIFE CONTROL

Fund 0150 Wildlife, Budget Unit 294

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget administers the County's share of revenue received from the Fish and Game Propagation Fund. Proceeds from this source are to be used for wildlife enhancement programs and/or services.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$242 and revenues in the amount of \$2,620.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Staff anticipates that the next call for projects will be in FY 2018 or 2019. Projects must be for the purpose of protecting, conserving, propagating, and preserving fish and wildlife or their habitats.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 294 - WILDLIFE CONTROL (FUND 0150)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Category: 300 FINES, FORFEITURES & PENALTIES					
318700 FISH & GAME FINES	\$3,102	\$2,671	\$2,500	\$2,500	\$2,500
FINES, FORFEITURES & PENALTIES	\$3,102	\$2,671	\$2,500	\$2,500	\$2,500
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$91	\$116	\$120	\$120	\$120
REVENUE FROM MONEY & PROPERTY	\$91	\$116	\$120	\$120	\$120
Category: 700 MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$90	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$90	\$0	\$0	\$0	\$0
Total Revenues:	\$3,283	\$2,787	\$2,620	\$2,620	\$2,620
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$3,302	\$0	\$0	\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$3,302	\$0	\$250	\$250	\$250
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,796	\$622	(\$8)	(\$8)	(\$8)
OTHER CHARGES	\$1,796	\$622	(\$8)	(\$8)	(\$8)
Total Expenditures/Appropriations:	\$5,098	\$622	\$242	\$242	\$242
Net Cost:	\$1,815	(\$2,164)	(\$2,378)	(\$2,378)	(\$2,378)

SHERIFF / CORONER-ANIMAL CONTROL

Fund 0060 General, Budget Unit 297

Tom Bosenko, Sheriff/Coroner

PROGRAM DESCRIPTION

The basic functions of this unit are to enforce all state and local animal regulations, ordinances, and codes; to patrol County roads to locate, capture, and impound stray or injured large or small animals; to return animals to owners; to place animals with new owners; to safely and humanely house the animals that are impounded, to humanely destroy and dispose of all animals for whom no owner is located or a new home found; and to inform the public about its services.

It is also the function of this unit to impound strays and unwanted animals brought in by citizens; to respond to calls and complaints from the public regarding cruelty to animals or stray, vicious, sick, diseased, injured, or dead animals; to secure veterinarian services for those animals in need of it due to injury or cruelty; to make preliminary investigations of animal bites and quarantine animals if necessary; and to issue citations when necessary to violators of ordinances. It is the further function of this division to keep records of endorsement upon application for assistance animal dog identification tags. Other functions are to hold "actual cost" rabies vaccination/licensing clinics throughout the County and to otherwise process dog licenses, and to issue individual, pack, and kennel licenses for dogs maintained in the unincorporated areas of Shasta County.

The County entered in to a 25-year agreement with Haven Humane Society, Inc. (Haven) on September 20, 2011 to provide animal care, adoptions, sheltering, and licensing services effective January 1, 2013. The Sheriff's Office continues to retain and maintain responsibility for animal enforcement services in the unincorporated areas of the county.

BUDGET REQUESTS

Total expenditures requested for FY 2015-16 are \$570,820 which represents a 18.8 percent decrease from the FY 2014-15 Adjusted Budget. Total requested revenues for FY 2015-16 are \$40,750, a decrease of \$65,773 (61.7 percent), compared to FY 2014-15. Salaries and Benefits will increase by 7.8 percent, or \$22,081, from the FY 2014-15 Adjusted Budget due to Worker's Compensation Experience charges. The department requests to delete two vacant, unfunded Animal Regulation Officer (ARO) I/II positions, which will leave one ARO III and four ARO I/II positions. Services and Supplies will decrease 42.3 percent, or \$165,522, from the FY 2014-15 Adjusted Budget and includes the annual fiscal year contract payment to Haven (\$99,320). Central Service A-87 costs will increase 112.6 percent, from \$18,612 to \$39,561.

The net county cost is requested at \$530,070 for FY 2015-16, an 11.2 percent decrease from the 2014-15 Adjusted Budget. The former County Animal Shelter was demolished during the 2014-15 fiscal year.

SUMMARY OF RECOMMENDATIONS

The CEO recommends one technical change to add \$20 to Other Charges (Taxes & Assessments) for new mosquito abatement charges. The CEO recommends deleting two unfunded ARO I/II positions. This will not result in any layoffs as they are vacant unfunded positions.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

As an elected official the Sheriff reserves the right to appeal the CEO recommendations.

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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 200 LICENSES, PERMITS & FRANCHISES				
210000 ANIMAL LICENSE	\$45,904	\$42,172	\$32,000	\$32,000
LICENSES, PERMITS & FRANCHISES	\$45,904	\$42,172	\$32,000	\$32,000
Category: 500 INTERGOVERNMENTAL REVENUES				
549779 STATE DEPT OF FOOD & AG GRANT	\$4,187	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$4,187	\$0	\$0	\$0
Category: 600 CHARGES FOR SERVICES				
677110 COMMERCIAL KENNEL FEES	\$1,415	\$2,035	\$1,250	\$1,250
677130 BOARDING FEES	\$7,341	\$3,899	\$3,500	\$3,500
677180 VOLUNTARY IMPOUND FEES	\$3,420	\$4,115	\$4,000	\$4,000
677220 DANGEROUS ANIMAL	\$0	\$650	\$0	\$0
677240 ANIMAL IMMUNIZATION	\$600	\$0	\$0	\$0
CHARGES FOR SERVICES	\$12,776	\$10,699	\$8,750	\$8,750
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$70	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$536	\$73,518	\$0	\$0
MISCELLANEOUS REVENUES	\$606	\$73,518	\$0	\$0
Total Revenues:				
	\$63,474	\$126,390	\$40,750	\$40,750
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$124,678	\$134,709	\$141,820	\$141,820
011200 TERMINATION/SPECIAL PAY	\$36,934	\$728	\$1,189	\$1,189
017502 OVERTIME PAY	\$12,519	\$7,275	\$8,010	\$8,010
017505 STANDBY PAY	\$8,535	\$10,795	\$11,600	\$11,600
017509 HOLIDAY OVERTIME PAY	\$688	\$3,435	\$6,098	\$6,098
018100 EMPLOYER SHARE OASDI	\$13,641	\$11,371	\$12,914	\$12,914
018201 EMPLOYER SHARE RETIREMENT	\$16,780	\$20,350	\$23,407	\$23,407
018300 EMPLOYER SHARE HEALTH INSUR	\$39,818	\$46,587	\$46,061	\$46,061
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,493	\$13,152	\$4,255	\$4,255
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,346	\$1,134	\$956	\$956
018500 WORKERS COMP EXPOSURE	\$1,616	\$1,411	\$2,127	\$2,127
018501 WORKERS COMP EXPERIENCE	\$32,604	\$15,420	\$46,860	\$46,860
SALARIES AND BENEFITS	\$291,657	\$266,375	\$305,297	\$305,297
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$354	\$0	\$0	\$0
032329 CLTHG/PERS UNIFORMS	\$652	\$442	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$1,191	\$681	\$720	\$720

Budget Unit: 297 - ANIMAL CONTROL (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
032526 COMM CELL PHONES	\$675	\$2,430	\$2,520	\$2,520
032591 CHGS IT COMM	\$777	\$408	\$471	\$471
032900 HOUSEHOLD EXPENSE	\$8	\$0	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$864	\$104	\$588	\$588
033102 INSUR XP LIABILITY EXPOSURE	\$171	\$168	\$642	\$642
033103 INSUR XP MISCELLANEOUS	\$516	\$744	\$506	\$506
033105 INSUR XP LIABILITY EXPERIENCE	\$756	\$300	\$1,222	\$1,222
033500 MAINTENANCE OF EQUIPMENT	\$100	\$72	\$1,000	\$1,000
033526 MNT EQP VEHICLES	\$0	\$463	\$1,500	\$1,500
033530 MNT EQP RADIOS	\$267	\$877	\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$229	\$472	\$518	\$518
033700 MAINTENANCE OF STRUCTURES	\$20	\$0	\$75	\$75
033729 MNT STR FAC MGMT APRV	\$0	\$36	\$50	\$50
033791 CHGS FAC MGMT MAINT STR	\$1,022	\$2,843	\$2,471	\$2,471
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$100	\$100
034100 MEMBERSHIPS	\$140	\$140	\$275	\$275
034309 MISC XP PRIOR PERIOD REV ADJ	\$130	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$802	\$852	\$1,200	\$1,200
034800 PROF & SPECIAL SERVICES	\$174,283	\$185,450	\$114,320	\$114,320
034823 PROF HEALTH SVS	\$1,388	\$0	\$868	\$868
034837 PROF PREEMPLOYMENT SVS	\$914	\$0	\$930	\$930
034852 PROF TRANSCRIBING SVS	\$867	\$0	\$900	\$900
034853 PROF VETERINARY_ANIMAL SVS	\$13,291	\$1,747	\$3,500	\$3,500
034863 PROF GRANT SVS	\$4,187	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$5,375	\$5,482	\$5,869	\$5,869
035100 RENTS & LEASES OF EQUIPMENT	\$995	\$704	\$968	\$968
035500 MINOR EQUIPMENT	\$952	\$389	\$2,000	\$2,000
035592 CHGS IT TELECOMM EQP	\$139	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$134	\$40	\$150	\$150
035740 SP DEPT XP GUN SUPPLIES	\$262	\$35	\$400	\$400
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$212	\$173	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$0	\$1,985	\$0	\$0
035940 TRANS/TRVL FUEL	\$8,664	\$20,988	\$25,000	\$25,000
035942 TRANS/TRVL TRAINING	\$2,842	\$0	\$3,000	\$3,000
035990 CHGS FLEET TRANS/TRVL	\$15,965	\$47,505	\$50,655	\$50,655
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$82	\$82
036100 UTILITIES	\$5,470	\$1,603	\$2,062	\$2,062
SERVICES AND SUPPLIES	\$244,627	\$277,143	\$225,962	\$225,962

Category: 050 OTHER CHARGES

Budget Unit: 297 - ANIMAL CONTROL (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050001 CENTRAL SERVICE COST A-87	\$44,742	\$7,698		\$29,340	\$29,340
050003 BUILDING & EQUIPMENT USE A-87	\$12,825	\$10,912		\$10,221	\$10,221
050800 TAXES & ASSESSMENTS	\$0	\$0		\$20	\$20
OTHER CHARGES	\$57,568	\$18,611		\$39,581	\$39,581
Category: 070 CAPITAL ASSETS					
065081 1 TRAILER	\$0	\$9,829		\$0	\$0
CAPITAL ASSETS	\$0	\$9,829		\$0	\$0
Total Expenditures/Appropriations:	\$593,854	\$571,960		\$570,840	\$570,840
Net Cost:	\$530,379	\$445,569		\$530,090	\$530,090

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

PROGRAM DESCRIPTION

The Public Administrator is responsible for the disposition of the estates of decedents in cases where there is no executor or other personal representative qualified to perform that task. Public Administrator activities are performed by staff within the Treasurer-Tax Collector/Public Administrator department.

BUDGET REQUESTS

The FY 2015-16 requested net-county-cost for this department is \$199,857, an increase of \$64,686. Salaries and Benefits are increasing \$58,620 primarily due to funding for the Deputy Public Administrator position, and also included is termination pay for long-time employees. An increase in Central Service (A-87) charges, \$20,404, is due to additional County Counsel charges related to the number of cases the Public Administrator is responsible for.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head. In the aggregate, the Treasurer Tax Collector and the Public Administrator will increase their net-county-cost by \$88,030, primarily due to termination pay for long-time employees and a full-year of salaries and benefits for the Deputy Public Administrator. This is offset by FY 2014-15 aggregate savings estimated to be \$87,109.

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: 299 - PUBLIC ADMINISTRATOR (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420110 INTEREST ON PAYMENTS	\$631	\$1,137	\$600	\$600	
REVENUE FROM MONEY & PROPERTY	\$631	\$1,137	\$600	\$600	
Category: 600 CHARGES FOR SERVICES					
676600 PUBLIC ADMINISTRATOR FEES	\$37,399	\$30,661	\$40,000	\$40,000	
CHARGES FOR SERVICES	\$37,399	\$30,661	\$40,000	\$40,000	
Total Revenues:					
	\$38,030	\$31,799	\$40,600	\$40,600	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$52,284	\$57,075	\$110,802	\$110,802	
011200 TERMINATION/SPECIAL PAY	\$0	\$855	\$21,424	\$21,424	
017000 EXTRA HELP	\$601	\$344	\$2,500	\$2,500	
017517 CELL/PDA COMM ALLOWANCE PROG	\$144	\$144	\$146	\$146	
018100 EMPLOYER SHARE OASDI	\$3,816	\$4,233	\$10,232	\$10,232	
018201 EMPLOYER SHARE RETIREMENT	\$6,893	\$8,284	\$17,483	\$17,483	
018204 EMPLOYER SHARE DEFERRED COMP	\$878	\$1,300	\$900	\$900	
018300 EMPLOYER SHARE HEALTH INSUR	\$8,773	\$8,664	\$26,770	\$26,770	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$1,041	\$5,387	\$3,325	\$3,325	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$389	\$333	\$583	\$583	
018500 WORKERS COMP EXPOSURE	\$467	\$521	\$1,700	\$1,700	
SALARIES AND BENEFITS	\$75,291	\$87,145	\$195,865	\$195,865	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$21	\$149	\$400	\$400	
032500 COMMUNICATIONS EXPENSE	\$179	\$185	\$250	\$250	
032591 CHGS IT COMM	\$95	\$93	\$300	\$300	
032900 HOUSEHOLD EXPENSE	\$0	\$41	\$250	\$250	
033102 INSUR XP LIABILITY EXPOSURE	\$49	\$59	\$513	\$513	
033500 MAINTENANCE OF EQUIPMENT	\$47	\$0	\$100	\$100	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$100	\$100	
034100 MEMBERSHIPS	\$250	\$250	\$250	\$250	
034500 OFFICE EXPENSE	\$704	\$1,046	\$1,750	\$1,750	
034526 OFFICE XP POSTAGE	\$335	\$217	\$500	\$500	
034532 OFFICE XP ENVELOPES	\$0	\$0	\$150	\$150	
034800 PROF & SPECIAL SERVICES	\$207	\$189	\$300	\$300	
034837 PROF PREEMPLOYMENT SVS	\$0	\$83	\$750	\$750	
034843 PROF RESEARCH SVS	\$0	\$0	\$200	\$200	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$0	\$2,800	\$2,800	

Budget Unit: 299 - PUBLIC ADMINISTRATOR (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$331	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$134	\$108	\$132	\$132	
035300 RENTS & LEASES OF STRUCTURES	\$3,180	\$3,266	\$3,345	\$3,345	
035500 MINOR EQUIPMENT	\$69	\$0	\$300	\$300	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$2,100	\$2,100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$8,697	\$1,040	\$100	\$100	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$1,100	\$1,100	
035900 TRANSPORTATION & TRAVEL	\$3,673	\$6,217	\$9,000	\$9,000	
035940 TRANS/TRVL FUEL	\$79	\$148	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$550	\$1,204	\$2,196	\$2,196	
SERVICES AND SUPPLIES	\$18,276	\$14,633	\$28,886	\$28,886	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$9,071	(\$4,698)	\$15,706	\$15,706	
OTHER CHARGES	\$9,071	(\$4,698)	\$15,706	\$15,706	
Total Expenditures/Appropriations:	\$102,639	\$97,081	\$240,457	\$240,457	
Net Cost:	\$64,609	\$65,282	\$199,857	\$199,857	

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

PROGRAM DESCRIPTION

The Road Fund is responsible for maintaining approximately 1,200 miles of County roadway. The Road Fund budget is financed entirely by State and Federal subventions and user fees. Projects and activities range from paving, overlays and other road improvements; maintenance of all County-owned and contracted private roads, including grading, patching, snow removal, storm damage repairs, road signs and weed abatement; engineering, including planning and engineering of new roads and bridge projects; issuing encroachment permits and inspecting encroachment permits on County roads; acquisition of right-of-way on existing and new road projects.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$17.4 million and revenues in the amount of \$14.8 million. FY 2015-16 expenditures exceed revenue by approximately \$2.6 million including a contingency appropriation of \$300,000 and will be covered by fund balance.

Some of the larger projects that the department plans to undertake in FY 2015-16 are:

- Olinda Road Improvements
- Gas Point Road Improvements
- Deschutes Road Improvements

The Department has requested the deletion of two vacant positions: an Engineering Technician and a Road Maintenance Worker I/II. An Accounting Technician will be moved to the Facilities Management Department and three positions will be moved to the Solid Waste Division: two Associate/Assistant/Junior Engineers and one Supervising Engineer.

The Department has also requested and the CEO concurs with the consolidation of five different classifications affecting 13 employees to two different classifications. Below is a description of the requested changes.

- 4 Road Maintenance Supervisors
 - 1 Special Crews Supervisor
 - 1 Supervising Equipment Mechanic
- } Maintenance Supervisor
- 5 Lead Road Maintenance Workers
 - 1 Lead Special Crews Worker
 - 1 Supervising Equipment Mechanic
- } Lead Maintenance Worker

SUMMARY OF RECOMMENDATIONS

The CEO recommends increasing Salaries and Benefits in the amount of \$604,543.

PENDING ISSUES AND POLICY CONSIDERATIONS

This year, the Department lost approximately \$2 million in funding from the reduction in State Highway User Tax. The department is optimistic that the funding will be restored in the future; however, it is not known when the funding will be restored.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
106500 LOCAL TRANSPORTATION FUNDS	\$2,366,313	\$2,100,143		\$2,422,990	\$2,422,990
106512 MPO FUNDS	\$8,578	\$0		\$0	\$0
TAXES	\$2,374,891	\$2,100,143		\$2,422,990	\$2,422,990
Category: 200 LICENSES, PERMITS & FRANCHISES					
213000 TRANSPORTATION PERMITS	\$37,584	\$36,064		\$10,000	\$10,000
LICENSES, PERMITS & FRANCHISES	\$37,584	\$36,064		\$10,000	\$10,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$31,529	\$40,095		\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY	\$31,529	\$40,095		\$20,000	\$20,000
Category: 500 INTERGOVERNMENTAL REVENUES					
525000 STATE HIGHWAY USERS TAX	\$8,200,011	\$8,033,324		\$5,975,618	\$5,975,618
549035 ST OFF HIGHWAY MOTOR VEHICLE	\$32,348	\$31,005		\$30,000	\$30,000
549121 ST CA RESOURCE AGCY EEM GRANT	\$314,246	\$0		\$0	\$0
549531 ST BIKE LANE CNSTR CPTL CNTRB	\$470,348	\$0		\$325,260	\$325,260
549571 STATE MATCHING FUNDS	\$672,168	\$672,168		\$672,168	\$672,168
549961 STATE SB1435 EXCHANGE FUNDS	\$481,831	\$190,133		\$288,962	\$288,962
553100 FEDERAL BRIDGE REPLACEMENT	\$3,557,781	\$1,104,341		\$915,034	\$915,034
553101 FED HI RISK RURAL ROADS PROG	\$947,837	\$1,819,779		\$1,669,500	\$1,669,500
553610 FEDERAL AID SAFETY CPTL CNTRB	\$1,008,829	\$0		\$0	\$0
554100 FEDERAL DISASTER ASSISTANCE	\$28,542	\$15,569		\$0	\$0
555000 FEDERAL FOREST RESERVE	\$824,041	\$768,564		\$300,000	\$300,000
563177 SHASTEC REDEVELOPMENT AGENCY	\$0	\$0		\$1,411,268	\$1,411,268
INTERGOVERNMENTAL REVENUES	\$16,537,987	\$12,634,885		\$11,587,810	\$11,587,810
Category: 600 CHARGES FOR SERVICES					
671250 RIGHT OF WAY ABANDONMENT FEE	\$2,000	\$0		\$0	\$0
671255 ENCROACHMENT PERMIT FEES	\$9,211	\$10,708		\$10,000	\$10,000
671260 SUBDIVISION IMPROVE PLAN CHECK	\$6,035	\$3,201		\$5,000	\$5,000
680030 ROAD SVS ANDERSON SOLID WASTE	\$30,655	\$23,306		\$30,000	\$30,000
680042 RELEASE LIEN/RE LETTER	\$85	\$0		\$0	\$0
680043 TENTATIVE MAP PROCESSING	\$2,080	\$3,280		\$2,000	\$2,000
680702 ZOB S CENTRAL URBAN REGION #1	\$3,200	\$4,800		\$0	\$0
680703 ZOB S CENTRAL URBAN REGION #2	\$12,000	\$34,324		\$0	\$0
680704 ZOB S CENTRAL URBAN REGION #3	\$28,978	\$8,800		\$0	\$0
680705 ZOB S CENTRAL URBAN REGION E	\$8,514	\$22,324		\$0	\$0
680706 ZOB S CENTRAL URBAN REGION W	\$0	\$800		\$0	\$0
680710 ZOB REGION 3A SOUTH COTTONWOOD	\$28,892	\$29,413		\$0	\$0
681040 LAND USE FEES	\$0	\$4,690		\$0	\$0
684700 COLLECTORS FEES	\$20,000	\$20,000		\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
692100 PHOTOCOPIES	\$39	\$0	\$0	\$0	\$0
692700 REIMB MISC SERVICES	\$1,097,570	\$910,195	\$600,000	\$600,000	\$600,000
692703 REIMB VEHICLE COSTS	\$68,241	\$74,579	\$70,000	\$70,000	\$70,000
CHARGES FOR SERVICES	\$1,317,504	\$1,150,423	\$717,000	\$717,000	\$717,000
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$12,697	\$0	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$1,822	\$2,229	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$2,870	\$2,839	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$10,069	\$969,892	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$3,002	\$3,000	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$42	\$0	\$0	\$0	\$0
799851 REIMB DAMAGES COUNTY PROPERTY	\$34,257	\$37,679	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$64,763	\$1,015,640	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800176 TRAN IN TITLE III PROJ (GRT)	\$0	\$5,190	\$0	\$0	\$0
806207 TRANS IN SOLID WASTE DISPOSAL	\$100,000	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$100,000	\$5,190	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$36,829	\$47,965	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$2,840	\$12,747	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$39,669	\$60,712	\$0	\$0	\$0
Total Revenues:	\$20,503,929	\$17,043,156	\$14,757,800	\$14,757,800	\$14,757,800
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$4,970,251	\$5,145,153	\$5,219,522	\$5,219,522	\$5,219,522
011200 TERMINATION/SPECIAL PAY	\$91,911	\$61,646	\$0	\$0	\$0
017000 EXTRA HELP	\$246,045	\$231,103	\$300,000	\$300,000	\$300,000
017502 OVERTIME PAY	\$152,436	\$107,660	\$150,000	\$150,000	\$150,000
017503 SHIFT DIFFERENTIAL	\$3,997	\$4,016	\$5,000	\$5,000	\$5,000
017505 STANDBY PAY	\$16,501	\$16,153	\$15,000	\$15,000	\$15,000
017509 HOLIDAY OVERTIME PAY	\$4,831	\$3,543	\$5,000	\$5,000	\$5,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$4,224	\$4,784	\$4,839	\$4,839	\$4,839
018100 EMPLOYER SHARE OASDI	\$381,640	\$389,566	\$416,239	\$416,239	\$416,239
018201 EMPLOYER SHARE RETIREMENT	\$678,214	\$757,193	\$828,317	\$828,317	\$828,317
018204 EMPLOYER SHARE DEFERRED COMP	\$8,783	\$8,911	\$9,000	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,205,312	\$1,232,429	\$1,196,822	\$1,196,822	\$1,196,822
018307 EMPLOYR SHR OTHER POST EMP BEN	\$99,391	\$442,528	\$156,586	\$156,586	\$156,586
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$49,717	\$40,358	\$32,514	\$32,514	\$32,514

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$48,648	\$50,348		\$72,119	\$72,119
018501 WORKERS COMP EXPERIENCE	\$383,208	\$439,272		\$628,392	\$628,392
SALARIES AND BENEFITS	\$8,345,117	\$8,934,670		\$9,039,350	\$9,039,350
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$375	\$0		\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$35,765	\$35,277		\$35,000	\$35,000
032500 COMMUNICATIONS EXPENSE	\$28,623	\$27,128		\$25,000	\$25,000
032590 CHGS FAC MGMT COMM	\$369	\$334		\$334	\$334
032591 CHGS IT COMM	\$8,048	\$8,020		\$7,946	\$7,946
032700 FOOD EXPENSE	\$1,495	\$1,857		\$1,500	\$1,500
032900 HOUSEHOLD EXPENSE	\$63,651	\$57,880		\$50,000	\$50,000
032992 CHGS FAC MGMT HSHLD XP	\$65,801	\$68,423		\$68,220	\$68,220
033102 INSUR XP LIABILITY EXPOSURE	\$5,173	\$6,000		\$22,939	\$22,939
033103 INSUR XP MISCELLANEOUS	\$11,064	\$10,680		\$8,428	\$8,428
033105 INSUR XP LIABILITY EXPERIENCE	\$46,260	\$51,396		\$231,742	\$231,742
033500 MAINTENANCE OF EQUIPMENT	\$663,787	\$678,765		\$600,000	\$600,000
033592 CHGS IT MNT HARD/SOFTWARE	\$8,045	\$6,729		\$6,628	\$6,628
033700 MAINTENANCE OF STRUCTURES	\$281	\$427		\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$245,117	\$116,488		\$123,913	\$123,913
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,510	\$2,283		\$2,500	\$2,500
034100 MEMBERSHIPS	\$3,498	\$5,953		\$10,000	\$10,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$2,799		\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$15,028)	\$554		\$0	\$0
034500 OFFICE EXPENSE	\$24,028	\$32,725		\$20,000	\$20,000
034590 CHGS OC PHOTOCOPY SVS	\$2,021	\$736		\$1,179	\$1,179
034591 CHGS OC POSTAGE SVS	\$2,041	\$2,301		\$1,832	\$1,832
034592 CHGS OC OTHER MAIL SVS	\$2,490	\$2,781		\$2,666	\$2,666
034800 PROF & SPECIAL SERVICES	\$579,098	\$519,440		\$500,000	\$500,000
034828 PROF LEGAL SVS	\$3,538	\$13,778		\$0	\$0
034829 PROF MAINTENANCE SVS	\$1,408	\$316		\$1,000	\$1,000
034831 PROF MEDICAL SVS	\$9,332	\$3,548		\$5,000	\$5,000
034837 PROF PREEMPLOYMENT SVS	\$4,958	\$5,305		\$2,000	\$2,000
034844 PROF ROAD CONSTR & MAINT SVS	\$6,683,807	\$4,860,860		\$3,771,400	\$3,771,400
034864 PROF CAPITL ASSET DISPOSAL SVS	\$2,483	\$3,237		\$2,000	\$2,000
034890 CHGS FAC MGMT PROF SVS	\$27,490	\$20,311		\$1,752	\$1,752
034892 CHGS IT PROFESSIONAL SVS	\$141,213	\$156,267		\$140,269	\$140,269
034900 PUBLICATIONS & LEGAL NOTICES	\$15,080	\$16,597		\$15,000	\$15,000
035100 RENTS & LEASES OF EQUIPMENT	\$61,528	\$75,933		\$70,000	\$70,000
035300 RENTS & LEASES OF STRUCTURES	\$12,503	\$15,886		\$15,000	\$15,000

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

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
035500	MINOR EQUIPMENT	\$70,192	\$62,946	\$50,000	\$50,000
035528	MINOR EQP SOFTWARE	\$2,211	\$2,715	\$5,000	\$5,000
035590	CHGS IT SOFTWARE EQP	\$46,812	\$20,023	\$10,000	\$10,000
035591	CHGS IT HARDWARE EQP	\$25,515	\$25,044	\$25,000	\$25,000
035592	CHGS IT TELECOMM EQP	\$111	\$197	\$100	\$100
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,361,242	\$1,082,533	\$900,000	\$900,000
035743	SP DEPT XP PERMITS/LICENSES	\$81	\$166	\$100	\$100
035900	TRANSPORTATION & TRAVEL	\$21,848	\$27,830	\$20,000	\$20,000
035940	TRANS/TRVL FUEL	\$422,207	\$349,453	\$400,000	\$400,000
035943	TRANS/TRVL CONFERENCES	\$341	\$0	\$0	\$0
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$8,400	\$5,052	\$6,000	\$6,000
036100	UTILITIES	\$125,491	\$125,660	\$109,238	\$109,238
SERVICES AND SUPPLIES		\$10,832,322	\$8,512,652	\$7,268,686	\$7,268,686
Category: 050 OTHER CHARGES					
050001	CENTRAL SERVICE COST A-87	\$401,692	\$322,998	\$365,852	\$365,852
050003	BUILDING & EQUIPMENT USE A-87	\$51,135	\$57,252	\$57,252	\$57,252
050700	RIGHTS OF WAY	\$106,770	\$15,738	\$705,000	\$705,000
050800	TAXES & ASSESSMENTS	\$0	\$0	\$2,000	\$2,000
OTHER CHARGES		\$559,598	\$395,988	\$1,130,104	\$1,130,104
Category: 070 CAPITAL ASSETS					
065024	1 DUMP TRUCK WITH ACCESSORIES	\$300,134	\$0	\$300,000	\$300,000
065056	1 PLOTTER	\$0	\$8,894	\$0	\$0
065076	1 SPRAY APPLICATOR	\$0	\$6,549	\$0	\$0
065107	1 LOADER	\$167,793	\$0	\$0	\$0
065142	1 CHIPPER	\$49,858	\$0	\$0	\$0
065175	2 TRUCKS W/ ACCESSORIES	\$300,421	\$0	\$0	\$0
065239	1 WATER TRUCK W ACCESSORIES	\$230,367	\$0	\$0	\$0
065270	1/2 DRAIN JETTER	\$37,389	\$0	\$0	\$0
065271	1 ASPHALT SEALER	\$77,965	\$0	\$0	\$0
065272	1 TRUCK BED	\$63,613	\$0	\$0	\$0
065273	1 ENGINE	\$43,609	\$0	\$0	\$0
065274	1 DUMP TRAILER	\$84,833	\$36,026	\$0	\$0
065291	2 COPIERS	\$31,368	\$0	\$0	\$0
065292	1 FABRICATION TOOL W/ACC	\$0	\$19,350	\$0	\$0
065293	3 BACKHOE W/ACCESSORIES	\$0	\$388,666	\$0	\$0
065294	5 TRUCKS W/ACCESSORIES	\$0	\$357,811	\$218,047	\$218,047
065296	1 TRUCK W AUGER W/ACCESSORIES	\$0	\$117,601	\$0	\$0
065297	1 SURVEY CAMERA W/ACCESSORIES	\$0	\$40,886	\$0	\$0

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

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
065298 1 SPREADER	\$0		\$13,115	\$0	\$0
065306 4 SNOWPLOW	\$0		\$14,365	\$0	\$0
CAPITAL ASSETS	\$1,387,354		\$1,003,266	\$518,047	\$518,047
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$461,349)		(\$697,085)	(\$279,310)	(\$279,310)
088227 C/A DISTRICT ATTORNEY	(\$10,000)		(\$10,000)	(\$10,000)	(\$10,000)
INTRAFUND TRANSFERS	(\$471,349)		(\$707,085)	(\$289,310)	(\$289,310)
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0		\$0	\$300,000	\$300,000
APPROP FOR CONTINGENCY	\$0		\$0	\$300,000	\$300,000
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$212,081		\$87,682	\$0	\$0
096305 TRANS OUT VEDDER RD PRD	\$0		\$90	\$0	\$0
096317 TRANS OUT LAKEHEAD ST LIGHTNG	\$1,000		\$800	\$800	\$800
OTHER FINANCING USES	\$213,081		\$88,572	\$800	\$800
Total Expenditures/Appropriations:	\$20,866,125		\$18,228,066	\$17,967,677	\$17,967,677
Net Cost:	\$362,195		\$1,184,910	\$3,209,877	\$3,209,877

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

PROGRAM DESCRIPTION

This fund established by the Board of Supervisors has monies deposited for use in helping to pave private roads to Shasta County standards, through the Assessment District procedure. The Shasta County Roads Policies and Standards adopted on December 9, 1986, requires that all parcels, lots and building sites developed in Shasta County be served by a paved road. Those parcels with unpaved access below 1,000 feet in elevation are required to pay \$800, which is held in lieu in the Dust Mitigation fund.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$20,000 and revenue in the amount of \$5,500. The budget estimates \$20,000 to provide services to prospective groups seeking to have their private roads improved or paved, thereby reducing dust particles in the air, or air pollution. These costs include meeting with the groups, preparing preliminary engineering and cost estimates, and conducting the authorizing elections.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as modified.

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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
680046 DUST MITIGATION FEES	\$7,200	\$4,000	\$5,500	\$5,500
CHARGES FOR SERVICES	\$7,200	\$4,000	\$5,500	\$5,500
Total Revenues:	\$7,200	\$4,000	\$5,500	\$5,500
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	\$800	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$20,000	\$20,000
SERVICES AND SUPPLIES	\$800	\$0	\$20,000	\$20,000
Total Expenditures/Appropriations:	\$800	\$0	\$20,000	\$20,000
Net Cost:	(\$6,400)	(\$4,000)	\$14,500	\$14,500

RESOURCE MANAGEMENT-GENERAL REVENUE
Fund 0064 General-Resource Management, Budget Unit 400

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2015-16 requested budget includes \$23,000 in revenue generated from interest income on the department's fund reserves.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

Not applicable.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$24,417	\$33,734	\$23,000	\$23,000	
REVENUE FROM MONEY & PROPERTY	\$24,417	\$33,734	\$23,000	\$23,000	
Total Revenues:	\$24,417	\$33,734	\$23,000	\$23,000	
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0	
Net Cost:	(\$24,417)	(\$33,734)	(\$23,000)	(\$23,000)	

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

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$2.27 million and revenues in the amount of \$1.62 million. The FY 2015-16 expenditures are increased by \$166,036 and revenues are decreased by \$120,944 as compared to the FY 2014-15 adjusted budget. The FY 2015-16 requested budget expenditures exceed revenue by \$657,053 and will be covered by fund balance. The General Fund continues to support one full-time Senior Environmental Health Specialist position that works with un-reimbursed community Environmental Health programs.

SUMMARY OF RECOMMENDATIONS

Three changes are recommended by the CEO: An increase in A-87 Central Service Cost of \$12, an increase in Court Fines and Penalties of \$12,900; and an increase in General Fund contribution of \$125,000 for the purchase of permit-tracking software for the Department of Resource Management.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 200 LICENSES, PERMITS & FRANCHISES				
211040 UNDERGROUND STORAGE LICENSE	\$83,073	\$83,901	\$75,000	\$75,000
211050 HAZARDOUS MATERIALS STORAGE	\$464,628	\$500,306	\$385,000	\$385,000
211060 FOOD ESTABLISHMENT PERMIT	\$253,444	\$252,883	\$241,000	\$241,000
211080 RECREATION PERMITS	\$51,206	\$50,811	\$65,000	\$65,000
212020 HOUSING PERMITS	\$13,100	\$14,026	\$11,000	\$11,000
212030 WATER SYSTEMS PERMITS	\$75,519	\$68,736	\$73,000	\$73,000
212040 WELL PERMITS	\$90,818	\$68,674	\$65,000	\$65,000
212050 LIQUID WASTE PERMITS	\$78,080	\$70,006	\$73,000	\$73,000
212060 MEDICAL WASTE PERMITS	\$11,502	\$15,249	\$9,000	\$9,000
212220 GRADING PERMIT	\$32,490	\$36,309	\$0	\$0
LICENSES, PERMITS & FRANCHISES	\$1,153,864	\$1,160,905	\$997,000	\$997,000
Category: 300 FINES, FORFEITURES & PENALTIES				
318770 COURT FINES & PENALTIES	\$16,000	\$14,775	\$12,900	\$12,900
FINES, FORFEITURES & PENALTIES	\$16,000	\$14,775	\$12,900	\$12,900
Category: 500 INTERGOVERNMENTAL REVENUES				
549130 STATE LOCAL ENFORCE AGCY GRT	\$19,080	\$18,551	\$19,000	\$19,000
549151 STATE CIWMB TIRE GRANT	\$0	\$97,748	\$55,000	\$55,000
549161 STATE CIWMB WASTE OIL OPP GRT	\$29,428	\$29,067	\$29,100	\$29,100
549162 ST EPA CONTRIBUTION	\$13,314	\$5,325	\$0	\$0
549167 STATE DOC PAYMENT PROGRAM	\$70,727	\$43,140	\$28,300	\$28,300
549170 ST HOUSEHOLD HAZARD WASTE GRT	\$0	\$0	\$55,000	\$55,000
553050 FEDERAL SAFE DRINKING GRANT	\$120,360	\$233,640	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$252,910	\$427,472	\$186,400	\$186,400
Category: 600 CHARGES FOR SERVICES				
681030 WATER FEES	\$3,101	\$2,951	\$2,000	\$2,000
681040 LAND USE FEES	\$9,668	\$8,790	\$8,000	\$8,000
681050 LIQUID WASTE FEES	\$12,470	\$10,051	\$10,000	\$10,000
681060 NEW HOME LOAN INSPECTION FEES	\$0	\$287	\$0	\$0
681110 FOOD ESTABLISHMENT FEE	\$5,916	\$8,551	\$6,000	\$6,000
681120 COMMERCIAL POOL FEE	\$354	\$942	\$800	\$800
681125 CAFETERIA INSPECTION FEES	\$11,893	\$12,047	\$11,000	\$11,000
684940 TIPPING FEES	\$99,290	\$94,867	\$90,000	\$90,000
684941 COMMUNITY EDUCATION FEES	\$50,748	\$43,011	\$40,000	\$40,000
684960 SOLID WASTE SURCHARGE	\$66,304	\$67,002	\$50,000	\$50,000
684980 MITIGATION FEES	\$557	\$2,013	\$500	\$500
692000 CHGS FOR PROFESSIONAL SVS	\$2,643	\$2,984	\$0	\$0
692100 PHOTOCOPIES	\$296	\$326	\$500	\$500
692760 AQMD ADMINISTRATION	\$76,004	\$82,391	\$89,196	\$89,196

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
CHARGES FOR SERVICES	\$339,250	\$336,219	\$307,996	\$307,996
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$200	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$132	\$119	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,933	\$22,815	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$9,507	\$0	\$0
799400 JURY & WITNESS FEES	\$275	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$2,540	\$32,442	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$117,907	\$123,351	\$250,689	\$250,689
OTHR FINANCING SOURCES TRAN IN	\$117,907	\$123,351	\$250,689	\$250,689
Total Revenues:	\$1,882,472	\$2,095,166	\$1,754,985	\$1,754,985
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$917,619	\$1,025,856	\$1,143,087	\$1,143,087
011200 TERMINATION/SPECIAL PAY	\$1,955	\$12,034	\$0	\$0
017000 EXTRA HELP	\$6,584	\$752	\$29,109	\$29,109
017502 OVERTIME PAY	\$6,555	\$4,102	\$4,000	\$4,000
017509 HOLIDAY OVERTIME PAY	\$57	\$59	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,251	\$1,907	\$2,298	\$2,298
018100 EMPLOYER SHARE OASDI	\$65,410	\$73,725	\$86,354	\$86,354
018201 EMPLOYER SHARE RETIREMENT	\$120,826	\$148,877	\$178,108	\$178,108
018204 EMPLOYER SHARE DEFERRED COMP	\$7,900	\$12,967	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$179,134	\$181,419	\$204,936	\$204,936
018307 EMPLOYR SHR OTHER POST EMP BEN	\$17,950	\$77,222	\$33,943	\$33,943
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$8,559	\$7,506	\$6,644	\$6,644
018500 WORKERS COMP EXPOSURE	\$8,238	\$9,450	\$14,702	\$14,702
018501 WORKERS COMP EXPERIENCE	\$60	\$60	\$147	\$147
SALARIES AND BENEFITS	\$1,342,103	\$1,555,942	\$1,712,328	\$1,712,328
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$133	\$455	\$2,600	\$2,600
032500 COMMUNICATIONS EXPENSE	\$5,417	\$6,145	\$8,900	\$8,900
032590 CHGS FAC MGMT COMM	\$29	\$26	\$26	\$26
032591 CHGS IT COMM	\$2,642	\$2,702	\$2,800	\$2,800
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50
032900 HOUSEHOLD EXPENSE	\$1,043	\$6	\$2,000	\$2,000
032992 CHGS FAC MGMT HSHLD XP	\$9,746	\$9,894	\$9,580	\$9,580

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$876	\$1,159		\$4,434	\$4,434
033103 INSUR XP MISCELLANEOUS	\$744	\$1,380		\$1,048	\$1,048
033105 INSUR XP LIABILITY EXPERIENCE	\$516	\$624		\$9,603	\$9,603
033500 MAINTENANCE OF EQUIPMENT	\$210	\$0		\$1,000	\$1,000
033592 CHGS IT MNT HARD/SOFTWARE	\$2,687	\$1,645		\$1,800	\$1,800
033700 MAINTENANCE OF STRUCTURES	\$0	\$0		\$1,000	\$1,000
033791 CHGS FAC MGMT MAINT STR	\$4,082	\$3,675		\$2,904	\$2,904
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0		\$200	\$200
034100 MEMBERSHIPS	\$237	\$1,559		\$2,500	\$2,500
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,535	\$18,745		\$1,000	\$1,000
034500 OFFICE EXPENSE	\$19,102	\$15,570		\$19,000	\$19,000
034590 CHGS OC PHOTOCOPY SVS	\$536	\$368		\$473	\$473
034591 CHGS OC POSTAGE SVS	\$4,971	\$4,391		\$3,285	\$3,285
034592 CHGS OC OTHER MAIL SVS	\$2,752	\$2,703		\$2,674	\$2,674
034594 CHGS IT OFFICE EXP	\$0	\$52		\$0	\$0
034800 PROF & SPECIAL SERVICES	\$51,102	\$71,562		\$194,743	\$194,743
034803 PROF ADVERTISING & MKTG SVS	\$13,544	\$9,891		\$17,000	\$17,000
034807 PROF BANK SVS	\$1,247	\$0		\$1,000	\$1,000
034811 PROF COLLECTIONS SVS	\$0	\$0		\$2,000	\$2,000
034837 PROF PREEMPLOYMENT SVS	\$1,494	\$1,688		\$1,000	\$1,000
034890 CHGS FAC MGMT PROF SVS	\$0	\$283		\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$55,389	\$42,461		\$41,636	\$41,636
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$200	\$200
035100 RENTS & LEASES OF EQUIPMENT	\$4,967	\$5,065		\$6,000	\$6,000
035300 RENTS & LEASES OF STRUCTURES	\$1,277	\$948		\$2,600	\$2,600
035500 MINOR EQUIPMENT	\$2,773	\$2,046		\$2,700	\$2,700
035590 CHGS IT SOFTWARE EQP	\$1,164	\$4,936		\$127,000	\$127,000
035591 CHGS IT HARDWARE EQP	\$1,649	\$5,144		\$7,000	\$7,000
035592 CHGS IT TELECOMM EQP	\$33	\$0		\$3,800	\$3,800
035700 SPECIAL DEPARTMENTAL EXPENSE	\$28,606	\$17,213		\$18,750	\$18,750
035753 SP DEPT XP RECYCLING CONTAINER	\$40,496	\$15,296		\$13,000	\$13,000
035900 TRANSPORTATION & TRAVEL	\$3,299	\$2,780		\$10,000	\$10,000
035940 TRANS/TRVL FUEL	\$4,274	\$7,702		\$12,000	\$12,000
035990 CHGS FLEET TRANS/TRVL	\$39,933	\$25,572		\$51,095	\$51,095
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$141	\$155		\$50	\$50
036100 UTILITIES	\$8,454	\$8,246		\$9,413	\$9,413
SERVICES AND SUPPLIES	\$317,115	\$292,101		\$597,864	\$597,864
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$37,123	\$77,730		\$102,135	\$102,135

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050003 BUILDING & EQUIPMENT USE A-87	\$8,170	\$9,718	\$10,215	\$10,215	
OTHER CHARGES	\$45,293	\$87,449	\$112,350	\$112,350	
Category: 070 CAPITAL ASSETS					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	
CAPITAL ASSETS	\$0	\$0	\$30,000	\$30,000	
Category: 080 INTRAFUND TRANSFERS					
088282 C/A BUILDING INSPECTION	(\$76,004)	(\$82,391)	(\$89,196)	(\$89,196)	
088286 C/A PLANNING	(\$88,566)	(\$96,052)	(\$89,196)	(\$89,196)	
088402 C/A ENVIRONMENTAL HEALTH	(\$777)	\$0	\$0	\$0	
INTRAFUND TRANSFERS	(\$165,348)	(\$178,443)	(\$178,392)	(\$178,392)	
Total Expenditures/Appropriations:	\$1,539,163	\$1,757,050	\$2,274,150	\$2,274,150	
Net Cost:	(\$343,309)	(\$338,115)	\$519,165	\$519,165	

MENTAL HEALTH SERVICES ACT

Fund 0081 Mental Health Services Act, Budget Unit 404

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

PROGRAM DESCRIPTION

The Mental Health Services Act (MHSA), passed by the voters as Proposition 63 in November 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).

BUDGET REQUESTS

The appropriation request of \$11.7 million represents an increase of approximately \$1.3 million from the FY 2014-15 adjusted budget. Revenues in the amount of \$8.4 million to support activities in this cost center come from the MHSA revenues, federal reimbursement for Medi-Cal covered youth and adult mental health services provided to MHSA supported clients. The excess of expenditures over revenue in the amount of \$3.3 million, \$1.8 million of which is for a capital project at the mental health facility, will come from reserves from prior years' unspent CSS and capital facilities funds.

MHSA revenues are distributed monthly as a percent of total income tax receipts. There is no required match or General Fund contribution for program activities. This budget also includes a correction to the Medi-Cal distribution between mental health and MHSA, which had resulted in mental health subsidizing MHSA to a significant extent.

Staffing includes the request for the addition of two Mental Health professional positions as well as filling previously vacant positions and removing sunset dates in an effort to provide much needed services to the MHSA clients. Staff routinely works in both Mental Health (BU 410) and MHSA (BU 404) budgets with their costs allocated based upon the client that they are serving, or the activities performed. In this manner clients receive quality services without regard to the funding source.

Position Changes Requested:

- Remove June 30, 2015 sunset dates on:
 - 1.0 FTE Agency Staff Services Analyst I/II
 - 1.0 FTE Assistant Social Worker/Social Worker
 - 4.0 FTE Clinical Psychologist/Mental Health Clinician I/II/III/Staff Nurse I/II
 - 1.0 FTE Community Development Coordinator
- Add:
 - 2.0 FTE Clinical Psychologist/Mental Health Clinician I/II/III/Staff Nurse I/II to respond to the increased demand for mobile crisis services
- Transfer:
 - 1.0 FTE Senior Staff Analyst from electronic health record activities to HHSA Administration (BU 502) to assist in supporting agency-wide information technology needs, inclusive of electronic health records activities.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following modifications:

- Adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts to allow for savings through attrition.
- Reducing household expense to \$10,000 to more closely reflect past actuals.
- Adjusting some salaries and benefits accounts to reflect a reclassification processed through the Support Services Classification Maintenance Program.
- Extending the sunset date on seven positions to June 30, 2017 instead of removing them as requested; this will allow staff to continue to evaluate the funding supporting these positions.
- Extending the sunset date on one Senior Staff Analyst to June 30, 2017 instead of removing it as requested when it is transferred to the HHS Administration (BU 502) budget; this will allow staff to continue to evaluate the level of support for information technology and electronic health records activities.
- Removing two Clinical Psychologist/Mental Health Clinician I/II/III/Staff Nurse I/II requests as they are supported by Intergovernmental Transfer (IGT) funding; HHS will bring any IGT-funded position requests to the Board for consideration at a later date.

The total expenditures after CEO recommended adjustments are \$11.5 million, total revenues are \$8.4 million, and the net cost to the Mental Health Services Act fund balance is \$3.1 million. This will leave Mental Health Services Act with an estimated \$3.9 million in available reserves at the end of FY 2015-16.

PENDING ISSUES AND POLICY CONSIDERATIONS

It should be noted that every program that uses MHSA funding has to be part of the approved MHSA plan and go through a stakeholder process. However, funding for the programs within MHSA and within Mental Health needs to be considered from a holistic perspective. There are programs within MHSA that overlap with programs in mental health. This allows us to utilize 1991 and 2011 Realignment, when appropriate, to cover a portion of the costs of programs assigned to the MHSA budget. Intergovernmental transfer (IGT) revenues may also be available to supplement programs assigned to the MHSA 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: 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)
Function: HEALTH & SANITATION
Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$33,872	\$48,116	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$33,872	\$48,116	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
536402 STATE PROP 63 MH SVS ACT	\$5,999,242	\$8,397,562	\$6,788,979	\$6,788,979
552100 FEDERAL MEDI-CAL	\$173,280	\$1,444,762	\$1,586,529	\$1,586,529
INTERGOVERNMENTAL REVENUES	\$6,172,523	\$9,842,325	\$8,375,508	\$8,375,508
Category: 700 MISCELLANEOUS REVENUES				
792500 DONATIONS/CONTRIBUTIONS	\$0	\$500	\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$13	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,785	\$94,845	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$196,350	\$347,483	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0
MISCELLANEOUS REVENUES	\$198,149	\$443,329	\$0	\$0
Category: 800 OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	\$1,081	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$1,081	\$0	\$0	\$0
Total Revenues:	\$6,405,626	\$10,333,771	\$8,375,508	\$8,375,508
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$2,193,098	\$2,315,046	\$3,185,963	\$3,185,963
011200 TERMINATION/SPECIAL PAY	\$3,463	\$2,455	\$39,481	\$39,481
017000 EXTRA HELP	\$199,909	\$195,986	\$210,125	\$210,125
017502 OVERTIME PAY	\$50,522	\$34,007	\$49,351	\$49,351
017503 SHIFT DIFFERENTIAL	\$11,326	\$13,738	\$16,779	\$16,779
017505 STANDBY PAY	\$72,936	\$55,501	\$74,026	\$74,026
017509 HOLIDAY OVERTIME PAY	\$18,636	\$18,908	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$421	\$15	\$209	\$209
018100 EMPLOYER SHARE OASDI	\$175,096	\$178,944	\$260,764	\$260,764
018201 EMPLOYER SHARE RETIREMENT	\$303,394	\$345,807	\$506,655	\$506,655
018300 EMPLOYER SHARE HEALTH INSUR	\$560,160	\$562,082	\$683,331	\$683,331
018307 EMPLOYR SHR OTHER POST EMP BEN	\$43,845	\$134,992	\$95,671	\$95,671
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$23,497	\$19,262	\$20,176	\$20,176
018500 WORKERS COMP EXPOSURE	\$22,556	\$23,761	\$45,058	\$45,058
018501 WORKERS COMP EXPERIENCE	\$62,858	\$14,511	\$101,305	\$101,305
SALARIES AND BENEFITS	\$3,741,722	\$3,915,022	\$5,288,894	\$5,288,894
Category: 030 SERVICES AND SUPPLIES				

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

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
032300	CLOTHING/PERSONAL SUPPLIES XP	\$638	\$483	\$1,500	\$1,500
032500	COMMUNICATIONS EXPENSE	\$17,127	\$11,167	\$32,000	\$32,000
032591	CHGS IT COMM	\$11,943	\$12,520	\$11,506	\$11,506
032700	FOOD EXPENSE	\$35,195	\$34,157	\$51,000	\$51,000
032900	HOUSEHOLD EXPENSE	\$6,517	\$8,164	\$10,000	\$10,000
032990	CHGS OC HSHLD SVS	\$219	\$115	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$3,221	\$5,026	\$13,446	\$13,446
033102	INSUR XP LIABILITY EXPOSURE	\$2,396	\$2,822	\$13,775	\$13,775
033103	INSUR XP MISCELLANEOUS	\$3,875	\$1,374	\$3,845	\$3,845
033104	INSUR XP MALPRACTICE	\$16,093	\$3,858	\$12,144	\$12,144
033105	INSUR XP LIABILITY EXPERIENCE	\$3,036	\$522	\$5,545	\$5,545
033500	MAINTENANCE OF EQUIPMENT	\$41	\$0	\$773	\$773
033592	CHGS IT MNT HARD/SOFTWARE	\$0	\$13,302	\$17,476	\$17,476
033700	MAINTENANCE OF STRUCTURES	\$942	(\$29)	\$0	\$0
033791	CHGS FAC MGMT MAINT STR	\$36,121	\$73,550	\$36,168	\$36,168
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$513	\$2,443	\$7,500	\$7,500
034100	MEMBERSHIPS	\$5,205	\$7,034	\$7,400	\$7,400
034309	MISC XP PRIOR PERIOD REV ADJ	\$0	\$1,524,774	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$30,134	\$39,177	\$0	\$0
034500	OFFICE EXPENSE	\$22,946	\$31,764	\$64,230	\$64,230
034526	OFFICE XP POSTAGE	\$56	\$7	\$0	\$0
034527	OFFICE XP PRINTING	\$0	\$2,612	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	\$2,145	\$65	\$624	\$624
034591	CHGS OC POSTAGE SVS	\$2,745	\$572	\$2,039	\$2,039
034592	CHGS OC OTHER MAIL SVS	\$4,066	\$740	\$4,854	\$4,854
034800	PROF & SPECIAL SERVICES	\$1,980,575	\$2,075,366	\$2,668,866	\$2,668,866
034801	PROF ACCOUNTING SVS	\$615,813	\$681,034	\$786,720	\$786,720
034803	PROF ADVERTISING & MKTG SVS	\$9,760	\$95	\$10,000	\$10,000
034808	PROF BILLING SVS	\$42,134	\$22,234	\$53,697	\$53,697
034837	PROF PREEMPLOYMENT SVS	\$1,266	\$5,911	\$3,000	\$3,000
034851	PROF TRAINING SVS	\$1,731	\$1,759	\$0	\$0
034854	PROF INTERPRETING SVS	\$34	\$294	\$200	\$200
034890	CHGS FAC MGMT PROF SVS	\$0	\$1,284	\$0	\$0
034892	CHGS IT PROFESSIONAL SVS	\$110,056	\$116,012	\$116,059	\$116,059
034900	PUBLICATIONS & LEGAL NOTICES	\$387	\$0	\$3,500	\$3,500
035100	RENTS & LEASES OF EQUIPMENT	\$5,738	\$2,620	\$5,000	\$5,000
035300	RENTS & LEASES OF STRUCTURES	\$3,364	\$2,633	\$4,400	\$4,400
035500	MINOR EQUIPMENT	\$2,163	\$533	\$11,607	\$11,607
035528	MINOR EQP SOFTWARE	\$467	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
035530 MNR EQP IT APRV	\$0	\$104	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$3,562	\$175	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$2,468	\$2,065	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$121	\$128	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,224	\$4,306	\$2,500	\$2,500	\$2,500
035900 TRANSPORTATION & TRAVEL	\$21,823	\$9,232	\$37,000	\$37,000	\$37,000
035940 TRANS/TRVL FUEL	\$19,747	\$43,845	\$52,215	\$52,215	\$52,215
035941 TRANS/TRVL MILEAGE	\$225	\$317	\$200	\$200	\$200
035952 TRANS/TRVL PROGRAM RELATED	\$22	\$0	\$1,050	\$1,050	\$1,050
035990 CHGS FLEET TRANS/TRVL	\$65,290	\$36,529	\$24,696	\$24,696	\$24,696
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$7,905	\$6,985	\$7,500	\$7,500	\$7,500
036100 UTILITIES	\$45,400	\$39,382	\$41,061	\$41,061	\$41,061
SERVICES AND SUPPLIES	\$3,150,470	\$4,829,083	\$4,125,096	\$4,125,096	\$4,125,096
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$174,500	\$30,625	\$142,049	\$142,049	\$142,049
050003 BUILDING & EQUIPMENT USE A-87	\$19,128	\$0	\$19,766	\$19,766	\$19,766
052000 SUPPORT & CARE OF PERSONS	\$25	\$3	\$0	\$0	\$0
052001 SUPP/CARE CLIENTS	\$8,021	\$14,707	\$63,000	\$63,000	\$63,000
052015 SUPP/CARE ADULT RESIDENTIAL	\$65,804	\$101,951	\$105,000	\$105,000	\$105,000
052019 SUPP/CARE CLIENT CONTRACT SVS	\$134,152	\$170,619	\$190,000	\$190,000	\$190,000
052020 SUPP/CARE CLIENT TRANSP SVS	\$2,788	\$1,503	\$5,000	\$5,000	\$5,000
OTHER CHARGES	\$404,420	\$319,409	\$524,815	\$524,815	\$524,815
Category: 070 CAPITAL ASSETS					
061056 MHSA BRESLAUER REMODEL	\$0	\$0	\$1,846,801	\$1,846,801	\$1,846,801
065088 1 VAN W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	\$30,000
065264 4 VEHICLES W/ACCESSORIES	\$0	\$71,919	\$0	\$0	\$0
065307 1 DISH WASHER	\$0	\$6,399	\$0	\$0	\$0
CAPITAL ASSETS	\$0	\$78,318	\$1,876,801	\$1,876,801	\$1,876,801
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$240,795)	(\$470,536)	(\$312,962)	(\$312,962)	(\$312,962)
INTRAFUND TRANSFERS	(\$240,795)	(\$470,536)	(\$312,962)	(\$312,962)	(\$312,962)
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$52,373	\$716,967	\$0	\$0	\$0
OTHER FINANCING USES	\$52,373	\$716,967	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$7,108,191	\$9,388,265	\$11,502,644	\$11,502,644	\$11,502,644

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Cost:	\$702,564	(\$945,505)	\$3,127,136	\$3,127,136	

MENTAL HEALTH

Fund 0080 Mental Health, Budget Unit 410

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

PROGRAM DESCRIPTION

Per statute, the role of County mental health services is to assist persons experiencing chronic and persistent mental illnesses, as well as children with serious emotional disturbances, to access services and programs to better manage their illness, achieve personal goals, and develop skills necessary to maintain recovery. For persons with Medi-Cal coverage, mental health services are largely provided under managed care (Mental Health Plan) that is administered by counties and currently overseen by State Department of Health Care Services.

Outpatient specialty mental health services for Medi-Cal eligible and indigent individuals are authorized by the County. These services are provided directly by staff and through contract providers. Funding is provided by a combination of state, federal, and local dollars, including Medi-Cal Federal Financial Participation (FFP), Mental Health realignment, private pay fees, insurance companies, and a County General Fund statutory Maintenance of Effort (MOE) contribution to receive Mental Health realignment.

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 HHSA programs, as well as Shasta County Office of Education and Shasta County Probation. The provision of short and long-term involuntary treatment and residential services is also a responsibility of this budget unit for adults and a shared responsibility with Social Services for foster children with regard to treatment in residential facilities.

BUDGET REQUESTS

The FY 2015-16 budget request includes projected revenues in the amount of \$23.6 million and appropriations of \$22.9 million. The resulting \$710,876 surplus is proposed to restore Mental Health fund balance reserves. This budget includes an estimated \$2.5 million of Intergovernmental Transfer (IGT) revenues that will accrue back to FY 2014-15, plus an additional \$3 million of IGT revenues for FY 2015-16. This FY 2015-16 budget request also includes \$400,000 of California Wrap-around program savings being redirected to fund services to children in mental health instead of social services. This budget is based on a correction to the Medi-Cal distribution between Mental Health and Mental Health Services Act (MHSA) (BU 404), which had resulted in mental health subsidizing MHSA to a large extent.

Overall, salaries and benefits are projected at \$8 million, a decrease of \$48,527 from the FY 2014-15 adjusted budget. This is due to the redirection of staff between Mental Health and MHSA funded programs that impacts salaries and benefits. Staff routinely works in both Mental Health (BU 410) and MHSA (BU 404) budgets with their costs allocated based upon the client that they are serving, or the activities performed. In this manner, clients receive quality services without regard to the funding source.

Position Changes Requested:

- Add 1.0 FTE Community Education Specialist I/II
- Add 1.0 FTE Senior Psychiatrist to replace more costly contracted psychiatrist services and provide more consistent service
- Add 1.0 FTE Office Assistant I/II to provide medical records support within Children's Services
- Transfer 2.0 FTE Agency Staff Services Analyst's from electronic health record activities in the Mental Health (BU 410) budget to HHSA Administration (BU 502) to assist in supporting agency-wide information technology needs, inclusive of electronic health records activities
- Add 1.0 FTE MH Clinician offset by deleting 1.0 FTE Clinical Program Coordinator
- Add 1.0 FTE Staff Nurse I/II offset by deleting 1.0 FTE Staff Nurse II

The budget request includes the purchase of five replacement vehicles.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following modifications:

- Adjusting some salaries and benefits accounts to reflect a reclassification processed through the Support Services Classification Maintenance Program.
- Adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts to allow for savings through attrition.
- Approving the department's request to adjust various insurance accounts to more accurately recognize the cost split between the Mental Health (BU 410) and the MHSA (BU 404) budgets.
- Approve a net zero adjustment between two services and supplies accounts.
- Reducing the Trans In for General Fund by \$294,369 as this amount was inadvertently included both in this budget and the Shasta County Health Care (BU 412) budget.
- Modifying the Intergovernmental Transfer (IGT) accounts per the Auditor-Controller's recommendation; this creates a net decrease of \$500,000 in revenue. HHSA will bring the IGT proposal to the Board at a later date for consideration.
- Removing one Community Education Specialist III request as it is supported by Intergovernmental Transfer (IGT) funding; HHSA will bring any IGT-funded position requests to the Board at a later date for consideration.
- Including allocation for mosquito abatement which is charged for County-owned property.

The total expenditures after CEO recommended adjustments are \$22.7 million, total revenues are \$22.8 million, and the net contribution to the Mental Health fund balance is \$105,130. This will leave Mental Health with an estimated \$3.5 million in available reserves at the end of FY 2015-16.

PENDING ISSUES AND POLICY CONSIDERATIONS

Since March 2012, costs for acute hospitalization and Institutes for Mental Diseases (IMDs) have stayed at high levels. Most of the IMD cost is ineligible for Medi-Cal reimbursement and, thus, must be supported within department realignment funds. Efforts to mitigate costs in this area have been initiated and are a strong focus of the Agency, but the number of people presenting at local hospitals and the length of their treatment, due to seriousness of their illness, have made costs difficult to control.

Medi-Cal Cost Settlements for expenses incurred as far back as 2009 are still pending and have not been included as part of this budget. An estimated \$1.5 million total is owed for prior years for costs above the interim rate the state paid us (SMA). Payment for this is still held up by state negotiations with the federal government regarding the State Plan Amendment that has a retroactive effective date of January 1, 2009.

2011 Realignment funding does not yet have a permanent base funding amount allocated to individual counties, and the state hasn't established permanent methodology for distribution growth to counties. This has caused significant variations in funding from one year to the next to many counties. So far Shasta has not been harmed, but this is a strong concern. HHSA is advocating for appropriate base levels of funding to support growing costs and will be monitoring how 2011 realignment will be structured into the future to protect county operations.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	(\$7,878)	\$1,548	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	(\$7,878)	\$1,548	\$0	\$0	
Category: 500	INTERGOVERNMENTAL REVENUES				
536310 STATE TOB ALLOCATION	\$0	\$52,442	\$0	\$0	
536510 STATE REALIGNMENT MENTAL HLTH	\$6,181,731	\$6,485,024	\$6,304,886	\$6,304,886	
542603 ST REALIGNMENT 2011 AB109	\$4,821,126	\$4,106,476	\$4,411,493	\$4,411,493	
547500 STATE MANDATED COST REIMB	\$0	\$225,561	\$0	\$0	
552100 FEDERAL MEDI-CAL	\$8,068,721	\$6,692,948	\$8,069,643	\$8,069,643	
552104 FEDERAL IGT PHCP REVENUE	\$0	\$0	\$2,500,000	\$2,500,000	
552140 FEDERAL MCKINNEY HOMELESS	\$61,657	\$64,567	\$64,567	\$64,567	
552151 FEDERAL SAMHSA BLOCK GRANT	\$318,024	\$356,120	\$366,952	\$366,952	
563400 OTHER CO INPATIENT FEES	\$8,072	\$3,051	\$10,000	\$10,000	
INTERGOVERNMENTAL REVENUES	\$19,459,331	\$17,986,191	\$21,727,541	\$21,727,541	
Category: 600	CHARGES FOR SERVICES				
682000 SELF PAY	\$67,754	\$71,311	\$60,000	\$60,000	
682001 CLIENT INSURANCE	\$38,907	\$30,603	\$60,000	\$60,000	
682002 MENTAL HEALTH SERVICES OTHER	\$210	\$0	\$0	\$0	
682007 MENTAL HEALTH MEDICARE	\$0	\$0	\$50,000	\$50,000	
686001 REIMBURSE INSTITUTIONAL CARE	\$233,676	\$248,239	\$230,000	\$230,000	
CHARGES FOR SERVICES	\$340,548	\$350,154	\$400,000	\$400,000	
Category: 700	MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$507	\$2,134	\$1,325	\$1,325	
795100 PRIOR YEAR VOIDED WRTS/CHECKS	\$25	\$0	\$0	\$0	
799215 UNCLAIMED MONEY	\$63	\$253	\$255	\$255	
799300 MISCELLANEOUS REVENUE	\$34	\$66	\$50	\$50	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$46,535	\$522,660	\$436	\$436	
799391 PRIOR PERIOD REV ADJUSTMENT	\$2,223	\$1,535,120	\$0	\$0	
799400 JURY & WITNESS FEES	\$262	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$1,000	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$50,652	\$2,060,234	\$2,066	\$2,066	
Category: 800	OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$276,777	\$534,656	\$276,778	\$276,778	
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$185,984	\$0	\$0	\$0	
800411 TRANS IN PUBLIC HEALTH	\$559,721	\$0	\$0	\$0	
800501 TRANS IN SOCIAL SERVICES	\$1,238,542	\$2,615,115	\$400,000	\$400,000	
OTHR FINANCING SOURCES TRAN IN	\$2,261,025	\$3,149,771	\$676,778	\$676,778	
Category: 802	OTHER FINANCING SRCS SALE C/A				

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

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
896100	SALE OF CAPITAL ASSETS	\$3,618	\$1,595	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$77	\$248	\$0	\$0
OTHER FINANCING SRCS SALE C/A		\$3,695	\$1,844	\$0	\$0
Total Revenues:		\$22,107,374	\$23,549,744	\$22,806,385	\$22,806,385
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$4,098,516	\$4,108,081	\$5,009,861	\$5,009,861
011200	TERMINATION/SPECIAL PAY	\$17,839	\$16,937	\$0	\$0
017000	EXTRA HELP	\$404,112	\$319,169	\$265,473	\$265,473
017502	OVERTIME PAY	\$26,173	\$24,319	\$68,274	\$68,274
017503	SHIFT DIFFERENTIAL	\$0	\$4	\$0	\$0
017505	STANDBY PAY	\$5,608	\$11,804	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$1,219	\$94	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,265	\$1,265	\$946	\$946
018100	EMPLOYER SHARE OASDI	\$304,331	\$299,362	\$373,859	\$373,859
018201	EMPLOYER SHARE RETIREMENT	\$559,597	\$605,647	\$796,536	\$796,536
018300	EMPLOYER SHARE HEALTH INSUR	\$943,552	\$863,120	\$930,197	\$930,197
018307	EMPLYR SHR OTHER POST EMP BEN	\$81,650	\$384,457	\$150,297	\$150,297
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$41,732	\$32,310	\$29,560	\$29,560
018500	WORKERS COMP EXPOSURE	\$40,173	\$43,779	\$65,341	\$65,341
018501	WORKERS COMP EXPERIENCE	\$84,465	\$119,444	\$151,958	\$151,958
SALARIES AND BENEFITS		\$6,610,237	\$6,829,799	\$7,842,302	\$7,842,302
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,301	\$534	\$1,564	\$1,564
032500	COMMUNICATIONS EXPENSE	\$25,894	\$40,730	\$35,893	\$35,893
032590	CHGS FAC MGMT COMM	\$445	\$403	\$0	\$0
032591	CHGS IT COMM	\$18,316	\$15,435	\$15,169	\$15,169
032700	FOOD EXPENSE	\$1,730	\$503	\$420	\$420
032900	HOUSEHOLD EXPENSE	\$1,541	\$1,078	\$1,850	\$1,850
032928	HSHLD XP LAUNDRY SVS	\$0	\$70	\$0	\$0
032990	CHGS OC HSHLD SVS	\$77,276	\$65,223	\$80,000	\$80,000
032991	CHGS OC HSHLD SUPPL	\$8,717	\$11,450	\$10,000	\$10,000
032992	CHGS FAC MGMT HSHLD XP	\$4,515	\$6,599	\$17,163	\$17,163
033100	INSURANCE EXPENSE	\$0	\$38	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$4,272	\$5,138	\$20,310	\$20,310
033103	INSUR XP MISCELLANEOUS	\$5,208	\$11,309	\$5,767	\$5,767
033104	INSUR XP MALPRACTICE	\$22,073	\$28,099	\$18,216	\$18,216
033105	INSUR XP LIABILITY EXPERIENCE	\$4,079	\$4,301	\$8,318	\$8,318

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$748	\$0	\$1,100	\$1,100	
033527 MNT EQP BLDG EQP	\$0	\$0	\$50	\$50	
033528 MNT EQP SOFTWARE	\$99	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$24,969	\$18,213	\$22,923	\$22,923	
033700 MAINTENANCE OF STRUCTURES	\$987	\$16,280	\$30,000	\$30,000	
033729 MNT STR FAC MGMT APRV	\$21	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$52,992	\$73,669	\$48,130	\$48,130	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$16,681	\$4,818	\$5,025	\$5,025	
034100 MEMBERSHIPS	\$7,907	\$6,239	\$11,185	\$11,185	
034309 MISC XP PRIOR PERIOD REV ADJ	\$207,255	\$1,192,564	\$410,316	\$410,316	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$93,472	\$0	\$0	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$44,021	\$60,748	\$56,200	\$56,200	
034526 OFFICE XP POSTAGE	\$17	\$65	\$0	\$0	
034527 OFFICE XP PRINTING	\$342	\$3,112	\$2,000	\$2,000	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$2,987	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$1,794	\$4,425	\$936	\$936	
034591 CHGS OC POSTAGE SVS	\$3,711	\$4,627	\$3,059	\$3,059	
034592 CHGS OC OTHER MAIL SVS	\$7,885	\$10,739	\$7,281	\$7,281	
034594 CHGS IT OFFICE EXP	\$0	\$258	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$264,802	\$622,961	\$364,937	\$364,937	
034801 PROF ACCOUNTING SVS	\$1,839,886	\$2,169,727	\$2,586,806	\$2,586,806	
034808 PROF BILLING SVS	\$57,560	\$74,898	\$80,546	\$80,546	
034837 PROF PREEMPLOYMENT SVS	\$1,607	\$4,048	\$5,000	\$5,000	
034842 PROF REHAB SVS	\$75,185	\$75,185	\$18,797	\$18,797	
034851 PROF TRAINING SVS	\$3,567	\$5,132	\$7,350	\$7,350	
034854 PROF INTERPRETING SVS	\$1,244	\$1,183	\$2,690	\$2,690	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$328	\$79	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$0	\$1,242	\$8,961	\$8,961	
034892 CHGS IT PROFESSIONAL SVS	\$175,040	\$138,728	\$137,740	\$137,740	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$3,948	\$6,000	\$6,000	
035100 RENTS & LEASES OF EQUIPMENT	\$15,712	\$15,809	\$17,184	\$17,184	
035300 RENTS & LEASES OF STRUCTURES	\$27,091	\$20,275	\$42,484	\$42,484	
035500 MINOR EQUIPMENT	\$7,059	\$3,902	\$15,550	\$15,550	
035528 MINOR EQP SOFTWARE	\$979	\$2,375	\$38,375	\$38,375	
035529 MNR EQP COMPUTERS	\$0	\$53	\$66,542	\$66,542	
035530 MNR EQP IT APRV	\$285	\$641	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$4,414	\$121	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$47,593	\$29,386	\$0	\$0	

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

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
035592	CHGS IT TELECOMM EQP	\$700	\$410	\$0	\$0
035700	SPECIAL DEPARTMENTAL EXPENSE	\$992	\$3,377	\$77,240	\$77,240
035900	TRANSPORTATION & TRAVEL	\$34,532	\$34,872	\$49,869	\$49,869
035940	TRANS/TRVL FUEL	\$11,725	\$20,636	\$31,255	\$31,255
035941	TRANS/TRVL MILEAGE	\$4,664	\$5,057	\$5,200	\$5,200
035990	CHGS FLEET TRANS/TRVL	\$28,219	\$22,989	\$30,192	\$30,192
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,197	\$1,761	\$1,567	\$1,567
036100	UTILITIES	\$78,923	\$61,331	\$51,275	\$51,275
SERVICES AND SUPPLIES		\$3,228,124	\$5,003,277	\$4,458,635	\$4,458,635
Category: 050 OTHER CHARGES					
050001	CENTRAL SERVICE COST A-87	\$235,285	\$238,417	\$213,074	\$213,074
050003	BUILDING & EQUIPMENT USE A-87	\$25,792	\$48,698	\$29,648	\$29,648
050800	TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20
052000	SUPPORT & CARE OF PERSONS	\$52,787	\$16,642	\$492,000	\$492,000
052001	SUPP/CARE CLIENTS	\$275	\$0	\$0	\$0
052006	SUPP/CARE FOSTER CHILDREN	\$0	\$435	\$0	\$0
052007	SUPP/CARE PATIENTS	\$33,573	\$40,395	\$33,000	\$33,000
052015	SUPP/CARE ADULT RESIDENTIAL	\$196,105	\$302,036	\$650,000	\$650,000
052016	SUPP/CARE INPATIENT CARE	\$3,706,711	\$2,948,795	\$3,785,000	\$3,785,000
052017	SUPP/CARE INSTITUTIONALIZED	\$3,003,298	\$3,551,579	\$2,760,000	\$2,760,000
052018	SUPP/CARE CONSERVATEES	\$90,218	\$90,218	\$90,218	\$90,218
052019	SUPP/CARE CLIENT CONTRACT SVS	\$4,128,525	\$3,888,294	\$4,657,440	\$4,657,440
052020	SUPP/CARE CLIENT TRANSP SVS	\$1,147	\$1,450	\$1,900	\$1,900
OTHER CHARGES		\$11,473,720	\$11,126,963	\$12,712,300	\$12,712,300
Category: 070 CAPITAL ASSETS					
065088	1 VAN W/ ACCESSORIES	\$0	\$0	\$35,000	\$35,000
065095	1 VEHICLE W/ ACCESSORIES	\$13,978	\$0	\$0	\$0
065122	2 VEHICLES W/ ACCESSORIES	\$28,666	\$0	\$0	\$0
065123	3 VEHICLES W/ACCESS	\$0	\$35,868	\$0	\$0
065264	4 VEHICLES W/ACCESSORIES	\$0	\$0	\$100,000	\$100,000
CAPITAL ASSETS		\$42,644	\$35,868	\$135,000	\$135,000
Category: 080 INTRAFUND TRANSFERS					
088263	C/A PROBATION	(\$44,018)	(\$61,862)	(\$55,000)	(\$55,000)
088404	C/A MHSA	(\$580,659)	(\$1,114,702)	(\$700,930)	(\$700,930)
088410	C/A MENTAL HEALTH	\$0	(\$91,739)	\$0	\$0
088501	C/A SOCIAL SERVICES	(\$1,190,200)	(\$1,291,794)	(\$1,691,052)	(\$1,691,052)

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
INTRAFUND TRANSFERS	(\$1,814,878)	(\$2,560,099)	(\$2,446,982)	(\$2,446,982)
Category: 095 OTHER FINANCING USES				
095166 TRANS OUT CAPITAL PROJECTS	\$185,984	\$0	\$0	\$0
OTHER FINANCING USES	\$185,984	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$19,725,832	\$20,435,809	\$22,701,255	\$22,701,255
Net Cost:	(\$2,381,542)	(\$3,113,935)	(\$105,130)	(\$105,130)

PUBLIC HEALTH

Fund 0196 Public Health, Budget Unit 411

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

PROGRAM DESCRIPTION

The purpose of Public Health is to work with the community to protect and improve health by actively promoting activities that prevent disease and injury before they occur, protecting maternal and child health, and controlling communicable diseases. As Public Health continues to maintain its focus on prevention, its role in protecting the public has become even more crucial with newly emerging diseases, the need to prepare for all types of emergencies, and the growing impact of chronic diseases on the population.

BUDGET REQUESTS

State statute mandates that the County General Fund contribute \$184,049 annually as a maintenance of effort to obtain 1991 health realignment revenue. As in the past, the majority of the General Fund contribution (\$155,063 for FY 2015-16) goes into the Shasta County Healthcare (BU 412) to support contracted Emergency Medical System services, maintain county hospital records, and provide a reserve for payment of indigent health claims that fall within Shasta County indigent aid and care standards. The remaining County General Fund contribution of \$28,986 supports activities in the main Public Health budget (Budget Unit 411). The total expenditure request for Public Health is \$17 million, an increase of \$2.9 million from the FY 2014-15 adjusted budget.

Position Changes Requested:

- Extend sunset date on 2.0 FTE Public Health Nurse I/II to 6/30/2016 for the Nurse Family Partnership Home visiting program.
- Extend sunset date on 1.0 FTE Public Health Nurse I/II to 6/30/16 to address the health related issues of Adult Protective Services and In Home Support Services clients.
- Add 1.0 Registered Nurse / PH Nurse for anticipated grant activities offset by deleting 1.0 FTE PH Microbiologist I/II / Trainee
- Add 1.0 FTE Public Health Program & Policy Analyst to cover the additional workload from an anticipated Lifetime of Wellness: Communities in Action (LWCA) grant through California Department of Public Health.
- Add 1.0 FTE Nutrition Assistant I/II to cover the increased caseload of the WIC program
- Add 1.0 FTE Public Health Nurse I/II to work on the Proud Parenting grant program, the Nurse Family Partnership Program (in partnership with Probation), and the Healthy Babies program
- Add 1.0 FTE Medical Services Clerk offset by deleting 1.5 FTE Medical Records Clerk I/II
- Add 1.0 FTE Office Assistant I/II offset by deleting 1.0 FTE PH Nutritionist I/II
- Transfer 1.0 FTE Epidemiologist to HHS Administration (BU 502)

Capital Asset requests include:

- \$317,130 for Public Health facility improvements recommended by Facilities Management
- \$75,000 for an autoclave if urgent replacement needed
- \$10,000 for a freezer if urgent replacement needed
- \$10,000 for a laboratory refrigerator if urgent replacement needed

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following modifications:

- Adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts to allow for savings through attrition.
- Modifying the Intergovernmental Transfer (IGT) accounts per the Auditor-Controller's recommendation; this retains a net amount of \$496,228 in IGT revenue. HHS will bring the IGT

proposal to the Board at a later date for consideration.

- Removing one Public Health Nurse I/II request as it is supported by Intergovernmental Transfer (IGT) funding; HHSA will bring any IGT-funded position requests to the Board at a later date for consideration.
- Adjusting the OC Postage, Termination Pay, and Extra-Help accounts to correct them.
- Including allocation for mosquito abatement which is charged for County-owned property.
- Deleting one PH Nutritionist I/II, one PH Assistant, one PH Clinical Services Coordinator, and one Registered Nurse / Community Education Specialist I/II for long-term vacancy cleanup.
- Adding a sunset date of June 30, 2019 to one Registered Nurse / PH Nurse so staff can evaluate the funding support at the end of the anticipate grant.
- Adding a sunset date of June 30, 2017 to one Public Health Program & Policy Analyst so staff can evaluate the funding support at the end of the LWCA grant.
- Adding a sunset date of June 30, 2016 to one Public Health Nurse I/II so staff can evaluate the funding support at the end of the Proud Parenting grant.

The total expenditures after CEO recommended adjustments are \$13.7 million, total revenues are \$13.7 million, and the net cost to the Public Health fund balance is \$28,959. This will leave Public Health with an estimated \$6.5 million in available reserves at the end of FY 2015-16.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Public Health Branch has started the process to achieve accreditation from the National Public Health Accreditation Board. The accreditation process seeks to advance and standardize quality and performance across public health departments. To receive accreditation a local health department must meet a set of nationally recognized, practice-focused and evidenced-based standards. The development of a Community Health Assessment, Community Health Improvement Plan, and specific Public Health Strategic Plan, along with systems for Continuous Quality Improvement and Staff Development are accreditation requirements.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 200 LICENSES, PERMITS & FRANCHISES				
216600 BURIAL PERMITS	\$5,449	\$5,531	\$5,000	\$5,000
LICENSES, PERMITS & FRANCHISES	\$5,449	\$5,531	\$5,000	\$5,000
Category: 300 FINES, FORFEITURES & PENALTIES				
317530 VCF CHILD PASSENGER RESTRAINT	\$2,358	\$2,206	\$2,000	\$2,000
FINES, FORFEITURES & PENALTIES	\$2,358	\$2,206	\$2,000	\$2,000
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$11,732	\$26,098	\$0	\$0
421200 RENTS/LEASES OF BUILDINGS	\$1,764	\$1,500	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$13,497	\$27,598	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
532000 STATE AID WIC NUTRITION	\$1,776,430	\$1,626,303	\$1,700,000	\$1,700,000
533003 ST BT PREPAREDNESS PAN FLU	\$66,039	\$66,010	\$66,039	\$66,039
533010 STATE AID CHRONIC DISEASE	\$807,256	\$809,794	\$964,022	\$964,022
533125 STATE CHLAMYDIA PREVENTION PRJ	\$12,941	\$12,941	\$16,493	\$16,493
533210 STATE IMMUNIZATION GRANT	\$63,352	\$62,421	\$63,352	\$63,352
533229 STATE OFFICE OF TRAFFIC SAFETY	\$134,174	\$110,761	\$146,043	\$146,043
533240 STATE CHILD LEAD PREV GRANT	\$47,659	\$57,351	\$52,547	\$52,547
533300 STATE AID CHILD HEALTH	\$36,512	\$38,224	\$27,876	\$27,876
533301 STATE CHDP NO COUNTY MATCH	\$324,740	\$268,582	\$339,078	\$339,078
533302 STATE CHDP FOSTER CARE	\$290,791	\$267,176	\$285,378	\$285,378
533310 STATE MCH ALLOCATION	\$924,588	\$989,509	\$1,239,843	\$1,239,843
533350 STATE AIDS BLOCK ALLOCATION	\$14,434	\$14,353	\$14,435	\$14,435
533510 STATE SB99 PROGRAM TEP	\$136,806	\$132,416	\$150,000	\$150,000
537001 STATE TUBERCULOSIS HOUSES	\$13,009	\$12,160	\$0	\$0
538500 STATE REALIGNMENT PUBLIC HLTH	\$6,770,512	\$6,922,096	\$6,078,519	\$6,078,519
538602 STATE PHEH ASTHMA PROGRAMS	\$12,034	\$320	\$0	\$0
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$151,343	\$0	\$79,069	\$79,069
552003 FED BIO TERRORISM PREPAREDNESS	\$475,018	\$532,663	\$539,495	\$539,495
552006 FED BIO TERRORISM HPP BASE	\$184,941	\$186,773	\$161,853	\$161,853
552102 FED MEDICAL ASSISTANCE PROG	\$4,711	\$44,468	\$0	\$0
552104 FEDERAL IGT PHCP REVENUE	\$0	\$0	\$496,228	\$496,228
552153 FED COMMUNITY TRANSFRMATN GR	\$272,391	\$77,909	\$0	\$0
554101 FED EMERGENCY MGMT ASST (FEMA)	\$232,813	\$193,159	\$190,693	\$190,693
563705 CONTRIB CHLD FAM 1ST	\$10,160	\$26,339	\$24,000	\$24,000
563901 FED REGNL TRANS PLNG AGENCY REV	\$117,706	\$112,910	\$166,700	\$166,700
INTERGOVERNMENTAL REVENUES	\$12,880,366	\$12,564,643	\$12,801,663	\$12,801,663
Category: 600 CHARGES FOR SERVICES				
679400 VITAL STATISTICS	\$110,587	\$127,420	\$100,000	\$100,000

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
679501 CERTFD COPIES VITAL HLTH STATS	\$20,047	\$22,688	\$20,000	\$20,000
681100 IMMUNIZATION FEES	\$165,196	\$153,891	\$150,000	\$150,000
681250 REGIONAL LAB CONTRACT	\$32,001	\$32,004	\$10,666	\$10,666
681260 TEHAMA CO LAB CONTRACT	\$345	\$1,207	\$1,000	\$1,000
681270 SISKIYOU CO LAB CONTRACT	\$5,580	\$4,589	\$5,000	\$5,000
681300 COMPREHENSIVE PERINATAL	\$385	\$3,507	\$4,500	\$4,500
681400 LAB TESTS BACTERIOLOGY	\$51,324	\$36,174	\$55,000	\$55,000
681402 PARASITOLOGY LAB FEES	\$48	\$24	\$0	\$0
681502 BREAST PUMP RENTALS	\$3,120	\$1,390	\$3,200	\$3,200
681512 LAB TESTING TUBERCULOSIS RMC	\$7,140	\$6,790	\$0	\$0
681513 DRUG TESTING LAB FEES	\$183,047	\$222,186	\$157,000	\$157,000
681520 RABIES TEST FEES	\$1,077	\$358	\$1,000	\$1,000
681901 VENEREAL DISEASE FEE	\$68	\$0	\$0	\$0
681904 LAB FEES WATER SAMPLES	\$8,300	\$11,155	\$9,000	\$9,000
681907 GENERAL REVENUE CLINIC	\$1,923	\$1,205	\$1,500	\$1,500
681908 TUBERCULOUS CLINIC	\$3,625	\$108	\$200	\$200
681909 TARGETED CASE MGMT ENCOUNTERS	\$34,017	\$114,741	\$140,000	\$140,000
681912 SCHOOLS HLTH FITNESS/NUTRITION	\$140,019	\$114,159	\$0	\$0
681914 LAB FEES EH WATER SAMPLES	\$625	\$400	\$300	\$300
692014 EPIDEMIOLOGY SERVICES	\$46,490	\$46,489	\$50,000	\$50,000
692100 PHOTOCOPIES	\$15	\$15	\$0	\$0
692200 REIMBURSE TRAVEL	\$0	\$2,758	\$0	\$0
692800 CHILDREN & FAM FIRST CONTRACT	\$120,177	\$68,166	\$51,100	\$51,100
693030 CONTRACT SERVICES REVENUE	\$15,830	\$15,693	\$22,500	\$22,500
CHARGES FOR SERVICES	\$950,992	\$987,123	\$781,966	\$781,966
Category: 700 MISCELLANEOUS REVENUES				
792500 DONATIONS/CONTRIBUTIONS	\$3,155	\$3,520	\$3,600	\$3,600
792512 CONTR FR CAREMARK RV SHR AGRMT	\$7,430	\$5,372	\$0	\$0
792559 PUBLIC HEALTH INSTITUTE GRANT	\$0	\$15,000	\$34,000	\$34,000
792566 CONTRIB CALIFORNIA ENDOWMENT	\$0	\$30,000	\$0	\$0
792579 CONTRIB FROM COMMUNITY GRANTS	\$95,000	\$80,000	\$80,000	\$80,000
792583 CONTRIB GRANT NON PROFIT	\$129,151	\$0	\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$2,399	\$23	\$0	\$0
799215 UNCLAIMED MONEY	\$100	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,186	\$1,044	\$1,143	\$1,143
799390 PRIOR PERIOD EXP ADJUSTMENT	\$45,682	\$314,192	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$3,425	\$22,177	\$0	\$0
MISCELLANEOUS REVENUES	\$287,530	\$471,328	\$118,743	\$118,743
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$44,604	\$36,125	\$28,986	\$28,986

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033591 CHGS FLEET MAINT EQP	\$0	\$6	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$22,607	\$38,469	\$39,834	\$39,834	\$39,834
033700 MAINTENANCE OF STRUCTURES	\$9,621	\$10,934	\$4,700	\$4,700	\$4,700
033729 MNT STR FAC MGMT APRV	\$7,296	\$1,718	\$500	\$500	\$500
033791 CHGS FAC MGMT MAINT STR	\$93,700	\$86,284	\$94,441	\$94,441	\$94,441
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$214,719	\$254,793	\$343,525	\$343,525	\$343,525
033904 MED SPLY IMMUNIZATIONS	\$88,988	\$72,390	\$100,000	\$100,000	\$100,000
034100 MEMBERSHIPS	\$21,346	\$17,801	\$17,260	\$17,260	\$17,260
034309 MISC XP PRIOR PERIOD REV ADJ	\$174,225	\$32,914	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$6,303	\$99,530	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$99,956	\$100,250	\$109,215	\$109,215	\$109,215
034526 OFFICE XP POSTAGE	\$3,330	\$2,972	\$3,430	\$3,430	\$3,430
034527 OFFICE XP PRINTING	\$2,049	\$15,062	\$10,200	\$10,200	\$10,200
034534 OFFICE XP MICROFILM SPLY	\$0	\$1,146	\$0	\$0	\$0
034535 OFFICE XP EDUCATIONAL ITEMS	\$35,090	\$16,926	\$37,150	\$37,150	\$37,150
034536 OFFICE XP OFFICE FURNITURE	\$17	\$2,987	\$7,000	\$7,000	\$7,000
034537 OFFICE XP BOOKS	\$0	\$0	\$200	\$200	\$200
034590 CHGS OC PHOTOCOPY SVS	\$1,878	\$3,546	\$6,778	\$6,778	\$6,778
034591 CHGS OC POSTAGE SVS	\$14,679	\$14,755	\$18,170	\$18,170	\$18,170
034592 CHGS OC OTHER MAIL SVS	\$8,863	\$10,495	\$14,950	\$14,950	\$14,950
034800 PROF & SPECIAL SERVICES	\$403,551	\$396,033	\$904,803	\$904,803	\$904,803
034801 PROF ACCOUNTING SVS	\$1,559,896	\$1,436,295	\$1,676,026	\$1,676,026	\$1,676,026
034802 PROF ADMIN SVS	\$971,969	\$1,147,288	\$1,271,067	\$1,271,067	\$1,271,067
034803 PROF ADVERTISING & MKTG SVS	\$60,488	\$49,697	\$65,950	\$65,950	\$65,950
034807 PROF BANK SVS	\$2,149	\$2,152	\$2,720	\$2,720	\$2,720
034826 PROF LAB SVS	\$20,332	\$21,036	\$31,250	\$31,250	\$31,250
034829 PROF MAINTENANCE SVS	\$5,613	\$13,923	\$14,000	\$14,000	\$14,000
034837 PROF PREEMPLOYMENT SVS	\$5,482	\$4,130	\$9,500	\$9,500	\$9,500
034849 PROF TECHNOLOGICAL SVS	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
034851 PROF TRAINING SVS	\$3,571	\$7,913	\$1,450	\$1,450	\$1,450
034890 CHGS FAC MGMT PROF SVS	\$0	\$206	\$3,646	\$3,646	\$3,646
034892 CHGS IT PROFESSIONAL SVS	\$358,993	\$380,557	\$367,756	\$367,756	\$367,756
034900 PUBLICATIONS & LEGAL NOTICES	\$100	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$28,627	\$27,565	\$2,500	\$2,500	\$2,500
035300 RENTS & LEASES OF STRUCTURES	\$127,589	\$124,123	\$174,970	\$174,970	\$174,970
035500 MINOR EQUIPMENT	\$31,720	\$28,822	\$28,215	\$28,215	\$28,215
035528 MINOR EQP SOFTWARE	\$9,400	\$14,439	\$17,515	\$17,515	\$17,515
035529 MNR EQP COMPUTERS	\$0	\$0	\$5,200	\$5,200	\$5,200
035530 MNR EQP IT APRV	\$615	\$14,766	\$10,000	\$10,000	\$10,000

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
I	2	3	4	5	
035590 CHGS IT SOFTWARE EQP	\$19,515	\$2,732	\$10,200	\$10,200	
035591 CHGS IT HARDWARE EQP	\$113,871	\$76,488	\$166,550	\$166,550	
035592 CHGS IT TELECOMM EQP	\$707	\$1,092	\$1,100	\$1,100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$73,718	\$67,695	\$112,550	\$112,550	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,295	\$895	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$94,567	\$80,984	\$133,100	\$133,100	
035940 TRANS/TRVL FUEL	\$9,383	\$15,251	\$19,100	\$19,100	
035941 TRANS/TRVL MILEAGE	\$9,721	\$6,652	\$12,300	\$12,300	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$9,450	\$9,450	
035947 TRANS/TRVL VOLUNTEER	\$0	\$41	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$63,486	\$49,452	\$72,716	\$72,716	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$610	\$927	\$2,810	\$2,810	
036100 UTILITIES	\$129,848	\$123,587	\$78,291	\$78,291	
SERVICES AND SUPPLIES	\$5,337,789	\$5,310,277	\$6,385,253	\$6,385,253	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$468,170	\$460,865	\$300,771	\$300,771	
050003 BUILDING & EQUIPMENT USE A-87	\$102,029	\$102,426	\$102,427	\$102,427	
050800 TAXES & ASSESSMENTS	\$373	\$2,111	\$20	\$20	
051300 CONTRIB NON COUNTY GOV AGENCY	\$0	\$0	\$15,046	\$15,046	
051351 CONTR TO CITY OF REDDING	\$29,225	\$25,986	\$71,750	\$71,750	
051352 CONTR TO CITY OF ANDERSON	\$11,125	\$50,000	\$0	\$0	
052000 SUPPORT & CARE OF PERSONS	\$37	\$1,766	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$62	\$0	\$0	\$0	
OTHER CHARGES	\$611,023	\$643,156	\$490,014	\$490,014	
Category: 070 CAPITAL ASSETS					
061087 PH 2650 BRESLAUER REMODEL	\$0	\$0	\$317,130	\$317,130	
065008 1 AUTOCLAVE	\$0	\$0	\$75,000	\$75,000	
065035 1 FREEZER	\$0	\$9,234	\$10,000	\$10,000	
065044 1 LAB REFRIGERATOR	\$0	\$0	\$10,000	\$10,000	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$35,868	\$0	\$0	
065302 1 COT	\$11,392	\$0	\$0	\$0	
065316 4 EMERGENCY SHELTERS	\$0	\$28,571	\$0	\$0	
065317 SOFTWARE	\$0	\$20,000	\$0	\$0	
CAPITAL ASSETS	\$11,392	\$93,675	\$412,130	\$412,130	
Category: 080 INTRAFUND TRANSFERS					
088260 C/A/ JAIL	(\$650)	(\$325)	(\$500)	(\$500)	
088262 C/A JUVENILE HALL	\$0	(\$200)	(\$500)	(\$500)	

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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		(\$43,000)	(\$43,000)
088404 C/A MHSA	(\$73,363)	(\$124,744)		(\$150,592)	(\$150,592)
088410 C/A MENTAL HEALTH	\$0	(\$9,437)		\$0	\$0
088411 C/A PUBLIC HEALTH	(\$1,096,952)	(\$1,325,276)		(\$1,271,069)	(\$1,271,069)
088417 C/A CA CHILD SERVICES	\$0	\$0		(\$194,099)	(\$194,099)
088422 C/A ALCOHOL & DRUG	(\$299,135)	(\$349,633)		(\$367,905)	(\$367,905)
088501 C/A SOCIAL SERVICES	(\$1,563,854)	(\$1,661,967)		(\$2,201,416)	(\$2,201,416)
INTRAFUND TRANSFERS	(\$3,033,956)	(\$3,471,585)		(\$4,229,081)	(\$4,229,081)
Category: 095 OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$139,725	\$59,532		\$58,296	\$58,296
095410 TRAN OUT MENTAL HEALTH	\$559,721	\$0		\$0	\$0
096391 TRAN OUT FIRE ZONE #1	\$16,470	\$26,523		\$40,000	\$40,000
OTHER FINANCING USES	\$715,916	\$86,055		\$98,296	\$98,296
Total Expenditures/Appropriations:	\$12,407,192	\$11,503,814		\$13,767,317	\$13,767,317
Net Cost:	(\$1,777,607)	(\$2,590,743)		\$28,959	\$28,959

PUBLIC HEALTH-HEALTH SERVICES

Fund 0196 Public Health, Budget Unit 412

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

PROGRAM DESCRIPTION

The Health Services budget accounts for the cost of the County Medical Services Program (CMSP), a program to support medical care costs for indigent county residents, contingency reserve for medically indigent adults who do not qualify for CMSP, the cost of the County's contract with Sierra-Sacramento Valley Emergency Medical Services (SSV-EMS) to provide statutorily required regulatory oversight of EMS services, and the cost associated with operating, maintaining, and replacing equipment for the Shasta County EMS communication system. In addition, this budget contains costs related to the maintenance of Shasta General Hospital records since the hospital's closure in 1987, including requests for copies of records, subpoenas, lien payments, correspondence and purging of files.

Costs in this program are supported by fees charged to ambulance providers and base hospitals for maintenance of the EMS communications system as well as a portion of the County General Fund maintenance of effort (MOE) required to secure Public Health realignment, and the statutory County General Fund payment of the CMSP participation fee.

BUDGET REQUESTS

The budget request includes the cost of the SSV-EMS contract of \$87,000, consistent with the FY 2014-15 actual cost of this contract. The budget includes the costs of operating and maintaining EMS communication system equipment along with offsetting fee revenue. Revenues in excess of projected expenditures in the amount of \$8,250 for the current year will be held in a reserve for EMS equipment replacement. This budget also continues the lease of space in central Redding for hospital record storage. The CMSP participation fee is set in statute and is supported entirely by a statutory county general fund contribution of \$294,369. Also included in the FY 2015-16 budget request is \$30,000 in a Contingency Reserve account for health care claims for medically indigent adults that are not CMSP-eligible but fall within the County's Welfare and Institutions Code §17000 obligation. No claims have been processed for these costs in FY 2014-15, however claims can arise without warning, and the County must be prepared to pay them.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

With the commencement of the Patient Protection and Affordable Care Act (ACA) in January 2014, many clients who were considered "medically indigent" qualified for Medi-Cal coverage paid for 100 percent by the federal government. A pressing issue for Public Health has been the state's approach to funding services under the expansion of Medi-Cal services as a part of health care reform and the changes to 1991 realignment with approval of AB-85. Although, during the first three years of the ACA expansion, the federal government pays 100 percent of the cost of services to the expanded population, the state has diverted funds (\$5.36 million) previously paid by Shasta County to CMSP to pay for other state health care obligations. During the years following, federal matching will fall to 95 percent and then decline each year ultimately to 90 percent. As a CMSP county, it is anticipated that Shasta would continue to utilize their network to cover a residual population of individuals' medical needs.

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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
693001 CHARGES FOR SERVICES	\$49,446	\$39,322	\$90,969	\$90,969
CHARGES FOR SERVICES	\$49,446	\$39,322	\$90,969	\$90,969
Category: 700 MISCELLANEOUS REVENUES				
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$10,268	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$10,268	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$433,812	\$147,924	\$449,432	\$449,432
OTHR FINANCING SOURCES TRAN IN	\$433,812	\$147,924	\$449,432	\$449,432
Total Revenues:	\$483,258	\$197,514	\$540,401	\$540,401
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$280	\$0	\$0	\$0
018100 EMPLOYER SHARE OASDI	\$21	\$0	\$0	\$0
018201 EMPLOYER SHARE RETIREMENT	\$38	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$84	\$0	\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2	\$0	\$0	\$0
018500 WORKERS COMP EXPOSURE	\$2	\$0	\$0	\$0
SALARIES AND BENEFITS	\$435	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES				
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$12,927	\$10,389	\$56,304	\$56,304
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$396	\$396
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$24,403	\$24,403
035300 RENTS & LEASES OF STRUCTURES	\$45,294	\$47,721	\$29,800	\$29,800
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$2,012	\$2,012
SERVICES AND SUPPLIES	\$58,222	\$58,111	\$112,915	\$112,915
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$1,294	\$1,738	\$7,867	\$7,867
052000 SUPPORT & CARE OF PERSONS	\$85,012	\$85,353	\$87,000	\$87,000
052003 SUPP/CARE INDIGENTS	\$294,369	\$0	\$294,369	\$294,369
OTHER CHARGES	\$380,675	\$87,091	\$389,236	\$389,236
Category: 090 APPROP FOR CONTINGENCY				
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000

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

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
APPROP FOR CONTINGENCY	\$0		\$0	\$30,000	\$30,000
Total Expenditures/Appropriations:	\$439,334		\$145,202	\$532,151	\$532,151
Net Cost:	(\$43,924)		(\$52,311)	(\$8,250)	(\$8,250)

PUBLIC HEALTH-CALIFORNIA CHILDREN'S SERVICES
Fund 0196 Public Health, Budget Unit 417
Donnell Ewert, M.P.H., Health and Human Services Agency Director

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2015-16 expenditure request represents an increase of approximately \$200,102 from the FY 2014-15 adjusted budget, predominantly due to an increase in Occupational/Physical Therapist staffing and associated administrative charges. The FY 2015-16 revenues have been projected based on the current FY 2014-15 state allocation. This program is funded by Social Services realignment revenue, categorical state funding, Medi-Cal fee for service, Public Health reserves, and a County General Fund contribution of \$135,106, which includes a three percent increase from the previous year. The county share of cost in this program continues to outpace available Social Services realignment funding for this program, and Public Health is currently using fund balance reserves in an amount of \$268,360 to fund the increased county cost to operate the CCS program.

SUMMARY OF RECOMMENDATIONS

The CEO recommends adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts for attrition.

PENDING ISSUES AND POLICY CONSIDERATIONS

CCS operates under Public Health oversight and staff continues to closely monitor expenditures for both administrative and diagnostic and treatment services. As in previous years, these costs are somewhat unpredictable due to fluctuations in Medi-Cal client ratios and varying high-risk medical needs among CCS children. Therefore, due to the possibility of additional medical care costs, increased Medi-Cal caseload, particularly related to the implementation of Health Care Reform, and the decline in prior years of 1991 realignment revenues, Public Health bears the risk for the additional costs.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
530901 STATE MEDICAL SERVICES	\$80,194	\$47,313		\$75,000	\$75,000
531500 STATE REALIGNMENT SOCIAL SVS	\$363,537	\$398,076		\$638,383	\$638,383
534000 STATE CALIF CHILDREN SERVICES	\$1,227,693	\$1,466,211		\$1,575,871	\$1,575,871
INTERGOVERNMENTAL REVENUES	\$1,671,424	\$1,911,600		\$2,289,254	\$2,289,254
Category: 600 CHARGES FOR SERVICES					
683001 CSS ENROLLMENT FEE	\$60	\$60		\$200	\$200
692100 PHOTOCOPIES	\$45	\$45		\$0	\$0
693030 CONTRACT SERVICES REVENUE	\$4,000	\$4,000		\$0	\$0
CHARGES FOR SERVICES	\$4,105	\$4,105		\$200	\$200
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$1,050	\$0		\$500	\$500
795000 AUDITOR VOID/STALE DATED CHECK	\$139	\$232		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,336	\$40,359		\$0	\$0
MISCELLANEOUS REVENUES	\$2,526	\$40,591		\$500	\$500
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$131,171	\$131,171		\$135,106	\$135,106
OTHR FINANCING SOURCES TRAN IN	\$131,171	\$131,171		\$135,106	\$135,106
Total Revenues:					
	\$1,809,226	\$2,087,467		\$2,425,060	\$2,425,060
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$794,085	\$873,928		\$1,146,914	\$1,146,914
011200 TERMINATION/SPECIAL PAY	\$26,138	\$6,360		\$16,297	\$16,297
017000 EXTRA HELP	\$96,907	\$63,781		\$63,415	\$63,415
017517 CELL/PDA COMM ALLOWANCE PROG	\$134	\$252		\$731	\$731
018100 EMPLOYER SHARE OASDI	\$60,636	\$64,163		\$89,984	\$89,984
018201 EMPLOYER SHARE RETIREMENT	\$108,463	\$128,849		\$181,296	\$181,296
018300 EMPLOYER SHARE HEALTH INSUR	\$193,179	\$187,335		\$205,788	\$205,788
018307 EMPLOYER SHR OTHER POST EMP BEN	\$15,879	\$76,578		\$34,408	\$34,408
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$8,197	\$6,823		\$6,905	\$6,905
018500 WORKERS COMP EXPOSURE	\$8,089	\$8,482		\$15,468	\$15,468
018501 WORKERS COMP EXPERIENCE	\$11,700	\$13,164		\$19,255	\$19,255
SALARIES AND BENEFITS	\$1,323,412	\$1,429,718		\$1,780,461	\$1,780,461
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$234	\$233		\$300	\$300
032500 COMMUNICATIONS EXPENSE	\$2,147	\$2,286		\$3,000	\$3,000
032591 CHGS IT COMM	\$1,869	\$2,124		\$2,127	\$2,127

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$445	\$543	\$800	\$800	
032900 HOUSEHOLD EXPENSE	\$496	\$296	\$400	\$400	
032992 CHGS FAC MGMT HSHLD XP	\$8,385	\$8,369	\$5,100	\$5,100	
033102 INSUR XP LIABILITY EXPOSURE	\$859	\$1,002	\$4,802	\$4,802	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,200	\$840	\$6,023	\$6,023	
033500 MAINTENANCE OF EQUIPMENT	\$5	\$0	\$500	\$500	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,176	\$3,791	\$3,964	\$3,964	
033700 MAINTENANCE OF STRUCTURES	\$2,410	\$34	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$6,398	\$5,783	\$8,000	\$8,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$4,264	\$2,616	\$6,000	\$6,000	
034100 MEMBERSHIPS	\$2,000	\$2,000	\$2,000	\$2,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$7,062	\$0	\$0	
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$76	\$0	\$0	
034500 OFFICE EXPENSE	\$4,808	\$6,476	\$9,000	\$9,000	
034526 OFFICE XP POSTAGE	\$635	\$351	\$2,000	\$2,000	
034527 OFFICE XP PRINTING	\$538	\$47	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$5,443	\$5,494	\$5,699	\$5,699	
034592 CHGS OC OTHER MAIL SVS	\$3,209	\$3,209	\$3,368	\$3,368	
034800 PROF & SPECIAL SERVICES	\$2,730	\$1,836	\$36,800	\$36,800	
034801 PROF ACCOUNTING SVS	\$108,069	\$124,543	\$150,041	\$150,041	
034802 PROF ADMIN SVS	\$124,982	\$177,988	\$194,099	\$194,099	
034837 PROF PREEMPLOYMENT SVS	\$0	\$374	\$3,000	\$3,000	
034851 PROF TRAINING SVS	\$1,154	\$1,236	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$0	\$4	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$34,796	\$35,003	\$33,508	\$33,508	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$400	\$400	
035100 RENTS & LEASES OF EQUIPMENT	\$3,228	\$2,967	\$3,500	\$3,500	
035300 RENTS & LEASES OF STRUCTURES	\$0	\$1	\$0	\$0	
035500 MINOR EQUIPMENT	\$664	\$564	\$500	\$500	
035530 MNR EQP IT APRV	\$0	\$437	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$1,291	\$0	\$200	\$200	
035591 CHGS IT HARDWARE EQP	\$9,472	\$9,127	\$11,000	\$11,000	
035592 CHGS IT TELECOMM EQP	\$85	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,660	\$1,575	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$464	\$2,706	\$8,000	\$8,000	
035940 TRANS/TRVL FUEL	\$335	\$790	\$0	\$0	
035941 TRANS/TRVL MILEAGE	\$2,912	\$3,564	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$2,609	\$2,594	\$7,492	\$7,492	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$177	\$40	\$300	\$300	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036100 UTILITIES	\$8,254	\$6,775		\$10,000	\$10,000
SERVICES AND SUPPLIES	\$350,421	\$424,771		\$527,923	\$527,923
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$39,490	\$52,054		\$45,536	\$45,536
052000 SUPPORT & CARE OF PERSONS	\$2,607	\$1,363		\$4,500	\$4,500
052001 SUPP/CARE CLIENTS	\$63,481	\$54,630		\$85,000	\$85,000
052007 SUPP/CARE PATIENTS	\$85,920	\$26,645		\$250,000	\$250,000
OTHER CHARGES	\$191,499	\$134,693		\$385,036	\$385,036
Total Expenditures/Appropriations:	\$1,865,332	\$1,989,184		\$2,693,420	\$2,693,420
Net Cost:	\$56,106	(\$98,283)		\$268,360	\$268,360

MENTAL HEALTH-ALCOHOL AND DRUG PROGRAMS
Fund 0080 Mental Health, Budget Unit 422
Donnell Ewert, M.P.H., Health and Human Services Agency Director

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2015-16 appropriation request is \$2.7 million, a decrease of \$667,348 from the FY 2014-15 budget. This decrease is predominately attributed to a change in accounting methodology for CalWORKS Behavioral Health Team. This was previously budgeted as revenue and is now being budgeted as a cost-applied. Revenues are correspondingly reduced to a total of \$2.2 million, a decrease of \$979,524 from the FY 2014-15 budget. The State CalWORKS revenue was budgeted at \$922,064 in FY 2014-15 and is budgeted at zero for FY 2015-16. A General Fund contribution of \$3,195 is requested at the FY 2014-15 level, which combines with realigned funds to draw down the federal revenues.

This budget proposes increases in residential alcohol and drug treatment contracted services, including sober living services. With the expansion of healthcare insurance access and treatment benefits, there is increased demand for community-based treatment programs that are Medi-Cal certified.

Staffing has been reduced by 1.0 FTE Assistant Social Worker/Social Worker to be transferred to the Social Services (BU 501) budget. The net cost to the Mental Health fund is \$312,176.

SUMMARY OF RECOMMENDATIONS

The CEO recommends adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts to allow for savings through attrition. The adjustment has a net zero effect on this budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Medi-Cal expansion population's treatment services, and the state's expanded treatment benefits, are reimbursed 100 percent by the federal and state governments through 2017 with no county cost. The HHS staff will continue to monitor this revenue closely to ensure that it is sufficient to fund planned activities and make expenditure adjustments if necessary.

2011 Realignment funding appears to be flowing consistently, although the state has not provided the county specific growth allocation from FY 2013-14 yet. It is expected to be distributed by June 2015 and will have the effect of changing FY 2014-15 base levels of funding by an unknown amount. Base funding could go up or down depending on spending levels of other counties and the formula that the state chooses to use for distribution.

The California Department of Health Care Services (DHCS) has applied for an 1115 waiver from the federal government in order to realign some Drug Medi-Cal responsibilities to counties, increase benefits by offering a residential and intensive outpatient benefit to all adults, eliminate a restriction on federal participation in paying for treatment in residential facilities with more than 16 beds, and to allow regional models for implementation. The existing Bridge to Reform 1115 Waiver expires October 31, 2015 and the

DHCS will seek approval of the new waiver by November 2015 according to the DHCS website.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
317531 VCF ALCOHOL PROGRAMS	\$23,495	\$21,868	\$23,000	\$23,000	
319150 PENALTIES ALCOHOL REHAB PROG	\$142	\$131	\$300	\$300	
FINES, FORFEITURES & PENALTIES	\$23,638	\$21,999	\$23,300	\$23,300	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$0	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$0	\$0	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
530991 STATE CALWORKS	\$681,487	\$689,894	\$0	\$0	
542603 ST REALIGNMENT 2011 AB109	\$496,699	\$584,193	\$579,143	\$579,143	
552100 FEDERAL MEDI-CAL	\$274,650	\$379,465	\$620,251	\$620,251	
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$1,174,849	\$1,007,175	\$1,007,175	\$1,007,175	
INTERGOVERNMENTAL REVENUES	\$2,627,686	\$2,660,727	\$2,206,569	\$2,206,569	
Category: 600 CHARGES FOR SERVICES					
682002 MENTAL HEALTH SERVICES OTHER	\$11,422	\$10,320	\$12,000	\$12,000	
682009 MH SVS SC COURT DRUG GRANT	\$8,853	\$2,245	\$8,000	\$8,000	
682015 MEDICAL MARIJUANA PGM ID FEES	\$1,120	\$700	\$1,060	\$1,060	
CHARGES FOR SERVICES	\$21,395	\$13,265	\$21,060	\$21,060	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$10	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$5,958	\$31,795	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$11,447	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$107	\$0	\$0	
MISCELLANEOUS REVENUES	\$17,417	\$31,902	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,195	\$3,195	\$3,195	\$3,195	
OTHR FINANCING SOURCES TRAN IN	\$3,195	\$3,195	\$3,195	\$3,195	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$2,551	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$2,551	\$0	\$0	
Total Revenues:	\$2,693,332	\$2,733,640	\$2,254,124	\$2,254,124	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$608,028	\$606,366	\$701,118	\$701,118	
011200 TERMINATION/SPECIAL PAY	\$66	\$0	\$0	\$0	
017000 EXTRA HELP	\$2,925	\$21,642	\$523	\$523	

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

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
017502	OVERTIME PAY	\$209	\$994	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$0	\$406	\$444	\$444
018100	EMPLOYER SHARE OASDI	\$43,485	\$43,588	\$53,370	\$53,370
018201	EMPLOYER SHARE RETIREMENT	\$81,642	\$89,303	\$110,749	\$110,749
018300	EMPLOYER SHARE HEALTH INSUR	\$171,811	\$151,223	\$172,016	\$172,016
018307	EMPLYR SHR OTHER POST EMP BEN	\$12,159	\$58,835	\$21,034	\$21,034
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$5,622	\$4,579	\$4,002	\$4,002
018500	WORKERS COMP EXPOSURE	\$5,390	\$5,660	\$8,847	\$8,847
018501	WORKERS COMP EXPERIENCE	\$4,968	\$5,004	\$8,105	\$8,105
SALARIES AND BENEFITS		\$936,307	\$987,604	\$1,080,208	\$1,080,208
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$45	\$109	\$250	\$250
032500	COMMUNICATIONS EXPENSE	\$3,664	\$3,360	\$3,900	\$3,900
032591	CHGS IT COMM	\$2,817	\$2,956	\$2,632	\$2,632
032700	FOOD EXPENSE	\$255	\$0	\$100	\$100
032900	HOUSEHOLD EXPENSE	\$121	\$50	\$170	\$170
032990	CHGS OC HSHLD SVS	\$0	\$88	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$280	\$614	\$3,309	\$3,309
033102	INSUR XP LIABILITY EXPOSURE	\$572	\$674	\$3,197	\$3,197
033103	INSUR XP MISCELLANEOUS	\$1,356	\$1,968	\$1,356	\$1,356
033105	INSUR XP LIABILITY EXPERIENCE	\$288	\$312	\$1,103	\$1,103
033500	MAINTENANCE OF EQUIPMENT	\$32	\$0	\$100	\$100
033528	MNT EQP SOFTWARE	\$1,671	\$0	\$500	\$500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,374	\$3,873	\$4,105	\$4,105
033700	MAINTENANCE OF STRUCTURES	\$883	\$0	\$0	\$0
033729	MNT STR FAC MGMT APRV	\$51	\$0	\$0	\$0
033791	CHGS FAC MGMT MAINT STR	\$5,527	\$11,251	\$8,105	\$8,105
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$15,000	\$15,000
034100	MEMBERSHIPS	\$1,590	\$1,840	\$1,590	\$1,590
034309	MISC XP PRIOR PERIOD REV ADJ	\$553	\$236,076	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$2,070	\$10,993	\$0	\$0
034500	OFFICE EXPENSE	\$5,388	\$3,842	\$3,500	\$3,500
034527	OFFICE XP PRINTING	\$0	\$504	\$277	\$277
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$123	\$123
034592	CHGS OC OTHER MAIL SVS	\$121	\$107	\$0	\$0
034800	PROF & SPECIAL SERVICES	\$89,506	\$86,217	\$179,792	\$179,792
034801	PROF ACCOUNTING SVS	\$211,708	\$331,964	\$344,642	\$344,642
034814	PROF COUNSELING SVS	\$14,336	\$10,279	\$12,000	\$12,000
034815	PROF DATA PROCESSING SVS	\$9,840	\$9,840	\$46,084	\$46,084

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034817 PROF DRUG TESTING SVS	\$6,440	\$7,214	\$6,000	\$6,000	
034823 PROF HEALTH SVS	\$299,135	\$349,633	\$367,905	\$367,905	
034837 PROF PREEMPLOYMENT SVS	\$0	\$173	\$0	\$0	
034851 PROF TRAINING SVS	\$1,339	\$779	\$5,500	\$5,500	
034854 PROF INTERPRETING SVS	\$0	\$0	\$100	\$100	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$172	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$0	\$222	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$29,312	\$34,012	\$26,908	\$26,908	
035100 RENTS & LEASES OF EQUIPMENT	\$2,402	\$2,506	\$2,450	\$2,450	
035300 RENTS & LEASES OF STRUCTURES	\$8,347	\$8,659	\$17,000	\$17,000	
035500 MINOR EQUIPMENT	\$148	\$332	\$700	\$700	
035529 MNR EQP COMPUTERS	\$0	\$954	\$0	\$0	
035530 MNR EQP IT APRV	\$0	\$3	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$683	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$6,385	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$64	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$284	\$100	\$100	
035900 TRANSPORTATION & TRAVEL	\$2,499	\$5,478	\$4,500	\$4,500	
035940 TRANS/TRVL FUEL	\$177	\$962	\$1,000	\$1,000	
035941 TRANS/TRVL MILEAGE	\$208	\$488	\$800	\$800	
035990 CHGS FLEET TRANS/TRVL	\$1,434	\$1,197	\$1,860	\$1,860	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$93	\$86	\$200	\$200	
036100 UTILITIES	\$6,404	\$5,719	\$9,003	\$9,003	
SERVICES AND SUPPLIES	\$712,684	\$1,142,254	\$1,075,861	\$1,075,861	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$48,309	\$42,713	\$23,730	\$23,730	
052015 SUPP/CARE ADULT RESIDENTIAL	\$33,235	\$37,825	\$162,000	\$162,000	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$862,920	\$933,832	\$1,127,000	\$1,127,000	
052020 SUPP/CARE CLIENT TRANSP SVS	\$0	\$0	\$100	\$100	
OTHER CHARGES	\$944,464	\$1,014,370	\$1,312,830	\$1,312,830	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$17,703	\$0	\$0	
CAPITAL ASSETS	\$0	\$17,703	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088404 C/A MHSA	(\$108)	\$0	\$0	\$0	
088501 C/A SOCIAL SERVICES	\$0	\$0	(\$795,646)	(\$795,646)	

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

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
INTRAFUND TRANSFERS	(\$108)	\$0	(\$795,646)	(\$795,646)
Total Expenditures/Appropriations:	\$2,593,347	\$3,161,932	\$2,673,253	\$2,673,253
Net Cost:	(\$99,985)	\$428,292	\$419,129	\$419,129

MENTAL HEALTH-PERINATAL PROGRAM

Fund 0080 Mental Health, Budget Unit 425

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

Overall expenditures are projected at \$942,527, an increase of \$13,907 from the FY 2014-15 adjusted budget. The change is attributed to a decrease in salaries and benefits and services and supplies, yet increased contract expenditures for providing new services to clients, including funding to support group treatment services at one or more federally qualified health centers. General Fund support is requested at \$15,017 as a continuing County Maintenance of Effort match cost. A net deficit of \$343,094 will come from Mental Health fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following modifications:

- Adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts to allow for savings through attrition.
- Deleting one Community Mental Health Worker for long-term vacancy cleanup.
- Including \$100,000 Intergovernmental Transfer (IGT) revenue in this budget. If the IGT revenue is realized as anticipated, it will help offset the \$343,094 FY 2015-16 deficit to the Mental Health fund.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 425 - PERINATAL (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
542603 ST REALIGNMENT 2011 AB109	\$168,848	\$177,497	\$177,497	\$177,497
552100 FEDERAL MEDI-CAL	\$12,401	\$58,988	\$30,828	\$30,828
552104 FEDERAL IGT PHCP REVENUE	\$0	\$0	\$100,000	\$100,000
560300 FEDERAL PERINATAL GRANT	\$406,537	\$282,514	\$376,091	\$376,091
INTERGOVERNMENTAL REVENUES	\$587,786	\$518,999	\$684,416	\$684,416
Category: 600 CHARGES FOR SERVICES				
682002 MENTAL HEALTH SERVICES OTHER	\$28	\$0	\$0	\$0
CHARGES FOR SERVICES	\$28	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$20	\$14	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$880	\$6,345	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$102	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$1,003	\$6,360	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$15,017	\$15,017	\$15,017	\$15,017
OTHR FINANCING SOURCES TRAN IN	\$15,017	\$15,017	\$15,017	\$15,017
Total Revenues:	\$603,835	\$540,377	\$699,433	\$699,433
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$275,823	\$247,429	\$327,295	\$327,295
011200 TERMINATION/SPECIAL PAY	\$0	\$791	\$0	\$0
017000 EXTRA HELP	\$12,090	\$8,917	\$0	\$0
017502 OVERTIME PAY	\$0	\$352	\$0	\$0
017505 STANDBY PAY	\$700	\$0	\$0	\$0
018100 EMPLOYER SHARE OASDI	\$20,417	\$18,341	\$25,038	\$25,038
018201 EMPLOYER SHARE RETIREMENT	\$37,765	\$36,525	\$51,722	\$51,722
018300 EMPLOYER SHARE HEALTH INSUR	\$74,769	\$57,077	\$88,882	\$88,882
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,515	\$25,193	\$9,819	\$9,819
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,654	\$1,896	\$1,866	\$1,866
018500 WORKERS COMP EXPOSURE	\$2,544	\$2,317	\$4,124	\$4,124
SALARIES AND BENEFITS	\$432,280	\$398,841	\$508,746	\$508,746
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$91	\$149	\$250	\$250
032500 COMMUNICATIONS EXPENSE	\$2,480	\$2,478	\$2,500	\$2,500
032591 CHGS IT COMM	\$753	\$682	\$1,797	\$1,797
032700 FOOD EXPENSE	\$182	\$333	\$450	\$450

Budget Unit: 425 - PERINATAL (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$687	\$426	\$600	\$600	
032990 CHGS OC HSHLD SVS	\$20,400	\$24,000	\$24,000	\$24,000	
032991 CHGS OC HSHLD SUPPL	\$1,694	\$1,374	\$1,300	\$1,300	
032992 CHGS FAC MGMT HSHLD XP	\$99	\$204	\$1,399	\$1,399	
033102 INSUR XP LIABILITY EXPOSURE	\$270	\$276	\$1,377	\$1,377	
033103 INSUR XP MISCELLANEOUS	\$108	\$480	\$198	\$198	
033500 MAINTENANCE OF EQUIPMENT	\$36	\$0	\$250	\$250	
033528 MNT EQP SOFTWARE	\$1,722	\$0	\$500	\$500	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,489	\$1,551	\$2,712	\$2,712	
033729 MNT STR FAC MGMT APRV	\$61	\$0	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$2,095	\$2,983	\$2,374	\$2,374	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$512	\$482	\$3,000	\$3,000	
034100 MEMBERSHIPS	\$1,590	\$1,590	\$1,600	\$1,600	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,895	\$2,038	\$0	\$0	
034500 OFFICE EXPENSE	\$5,111	\$2,985	\$4,000	\$4,000	
034527 OFFICE XP PRINTING	\$0	\$149	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$45	\$89	\$20	\$20	
034591 CHGS OC POSTAGE SVS	\$89	\$79	\$42	\$42	
034592 CHGS OC OTHER MAIL SVS	\$691	\$696	\$675	\$675	
034800 PROF & SPECIAL SERVICES	\$654	\$18	\$0	\$0	
034801 PROF ACCOUNTING SVS	\$38,009	\$67,530	\$73,721	\$73,721	
034815 PROF DATA PROCESSING SVS	\$8,520	\$8,520	\$15,601	\$15,601	
034817 PROF DRUG TESTING SVS	\$399	\$219	\$7,000	\$7,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$728	\$0	\$0	
034851 PROF TRAINING SVS	\$10,904	\$328	\$0	\$0	
034854 PROF INTERPRETING SVS	\$0	\$0	\$100	\$100	
034890 CHGS FAC MGMT PROF SVS	\$0	\$38	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$20,447	\$16,442	\$12,914	\$12,914	
035100 RENTS & LEASES OF EQUIPMENT	\$1,049	\$1,175	\$400	\$400	
035300 RENTS & LEASES OF STRUCTURES	\$20,358	\$15,206	\$38,000	\$38,000	
035500 MINOR EQUIPMENT	\$268	\$150	\$500	\$500	
035529 MNR EQP COMPUTERS	\$0	\$1,335	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$169	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$12,080	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$30	\$64	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$85	\$147	\$100	\$100	
035900 TRANSPORTATION & TRAVEL	\$243	\$0	\$300	\$300	
035940 TRANS/TRVL FUEL	\$418	\$1,563	\$1,400	\$1,400	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$500	\$500	

Budget Unit: 425 - PERINATAL (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$500	\$500	
035990 CHGS FLEET TRANS/TRVL	\$5,346	\$1,964	\$6,516	\$6,516	
036100 UTILITIES	\$7,424	\$7,763	\$2,650	\$2,650	
SERVICES AND SUPPLIES	\$157,435	\$178,332	\$209,346	\$209,346	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$4,849)	\$25,550	\$12,435	\$12,435	
052015 SUPP/CARE ADULT RESIDENTIAL	\$30,940	\$109,990	\$120,000	\$120,000	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$0	\$0	\$100,000	\$100,000	
052020 SUPP/CARE CLIENT TRANSP SVS	\$900	\$3,150	\$4,000	\$4,000	
OTHER CHARGES	\$26,990	\$138,690	\$236,435	\$236,435	
Category: 080 INTRAFUND TRANSFERS					
088422 C/A ALCOHOL & DRUG	(\$14,336)	(\$10,279)	(\$12,000)	(\$12,000)	
INTRAFUND TRANSFERS	(\$14,336)	(\$10,279)	(\$12,000)	(\$12,000)	
Total Expenditures/Appropriations:	\$602,369	\$705,584	\$942,527	\$942,527	
Net Cost:	(\$1,466)	\$165,207	\$243,094	\$243,094	

SOCIAL SERVICES

Fund 0140 Social Services, Budget Unit 501

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

PROGRAM DESCRIPTION

Through its Social Services budget, the HHSA administers a variety of human service programs that promote the welfare of persons in Shasta County through crisis intervention and protection functions, prevention services, income maintenance, and employment and training programs. The Social Services budget funds the salary and benefits of casework and support staff, Social Services program administration, and operating expenses necessary to carry out these critical support programs, which include CalWORKs/Welfare to Work, Eligibility Services for Medi-Cal, CalFresh, and County Medical Services Program, Child Protective Service, Child Welfare Services and Court ordered supervision, Adoptions, Foster Home Licensing & 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 and miscellaneous revenues, and a statutorily required County General Fund contribution.

BUDGET REQUESTS

The total expenditure request for Social Services is \$63 million, an increase of \$5.5 million from the FY 2014-15 adjusted budget. The majority of this increase is due to increases in staffing and funding the Intergovernmental Transfer (IGT) which has corresponding revenue to offset the cost. Also impacting this budget is an increase in Public Guardian (BU 292) budget net county cost, which is borne by the County General Fund and projected to be \$334,650 above the FY 2014-15 adjusted budget. This budget includes a reduction of \$214,154 in General Fund contribution to offset the increased staffing costs that are charged to the Public Guardian budget.

Position Changes Requested:

- Removal of the June 30, 2015, sunset dates on these positions added during the implementation of the Affordable Care Act (ACA):
 - 6.0 FTE Eligibility Supervisor
 - 53.0 FTE Eligibility Worker I/II
 - 5.0 FT Eligibility Worker III
 - 4.0 FTE Office Assistant I/II
 - 1.0 FTE Staff Services Analyst I/II
- Add positions to perform CalFresh and Medi-Cal eligibility and maintain mandated time frames and quality assurance standards:
 - 2.0 FTE Eligibility Supervisor
 - 3.0 FTE Eligibility Worker III
 - 12.0 FTE Eligibility Worker I/II
- Add:
 - 2.0 FTE Office Assistant I/II position allocations are requested to provide support for the Job Services Network Center at the CalWORKs site and the Resource Center at the Breslauer site.
 - 1.0 FTE Legal Clerk to provide legal clerical support for case carrying social workers managing an increasing caseload
 - 1.0 FTE Social Worker to increase placement stability
 - 1.0 FTE Social Worker to increase capacity for Family Team Meetings
 - 1.0 FTE Social Worker to provide a deeper examination of child abuse and neglect referrals within 24 hours of the referral being received
 - 2.0 FTE Social Worker to begin the transformation of the current Adoptions unit into a Permanency/Adoptions unit that would implement concurrent planning and up front

- permanency planning to reduce the time period in establishing permanency for youth in the foster care system
- 1.0 FTE Social Worker Supervisor I to provide increased planning, organizing, and directing of work requiring a high level of case review and approval of casework
- 1.0 FTE Social Worker Supervisor II to build capacity for continuous quality improvement
- 1.0 FTE Social Service Aide to improve the consistent utilization of Safety Organized Practice
- 1.0 FTE Mental Health Clinician to provide a registered/licensed mental health professional for IHSS recipients
- 1.0 FTE Social Service Aide to assist social worker staff in putting case plans into action for the increasing need for services within the Adult Protective Services program and the increasing complexity of cases
- 1.0 FTE Deputy Public Guardian to address the more complex public conservatorships and increased number of cases; the time associated with the Deputy Public Guardian performing these activities is charged to the Public Guardian (BU 292) budget, while activities performed before conservatorship takes place is funded through other social services funding mechanisms.
- 2.0 FTE Driver to assist clients with transportation support
- Transfer:
 - 2.0 FTE Office Assistant III from the HHS Administration (BU 502) budget to cover support functions in Adoptions and Child Welfare now provided through extra help and to provide clerical support for CQI activities
 - 1.0 FTE Assistant Social Worker / Social Worker from Alcohol and Drug Programs (BU 422) for Quality Assurance Work
 - 1.0 FTE Job Developer to the Opportunity Center (BU 530)

The FY 2015-16 budget submission includes capital asset requests for the following: (1) An electronic message board to allow for immediate updating of information as well as assist in promoting new technologies for customer use; (2) a video conferencing system to be used within Regional Services to hold division meetings, supervisory meetings and staff meetings that involve staff from multiple sites; and (3) four new vehicles and eight replacement vehicles which are used to provide transportation for staff and clients in the delivery of services.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following modifications:

- Adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts to allow for savings through attrition.
- Including allocation for mosquito abatement which is charged for County-owned property.
- Modifying the Intergovernmental Transfer (IGT) accounts per the Auditor-Controller's recommendation; this creates a net decrease of \$500,000 in revenue. HHS will bring the IGT proposal to the Board for consideration at a later date.
- Transferring the General Assistance administrative costs from 088540 to 088542 as the new General Assistance cost center is BU 542.
- Modifying professional services by adding \$6,070 for an increased contract amount.
- Removing one Eligibility Worker III request, but approving two new Eligibility Worker III positions.
- Extending the June 30, 2015 sunset dates to June 30, 2017 instead of removing them to allow for continued evaluation of the funding necessary to support these sixty-nine positions.

The total expenditures after CEO recommended adjustments are \$59 million, total revenues are \$57.8 million, and the net cost to the Social Services fund balance is \$1.7 million. This will leave Social Services with an estimated \$8.2 million in available reserves at the end of FY 2015-16.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Social Services budget continues to tackle budget and programmatic challenges in FY 2015-16. Sales tax realignment revenue is expected to continue to grow in FY 2015-16 due to an improved

economy, and the growth in revenue will fund partial repayment of the prior year's caseload growth. Under 1991 realignment, Social Services programs receive payment for the increasing cost of operating entitlement programs by allocation of excess revenues to pay these costs before general growth payments are made. These realignment revenues, as well as other county resources and state allocations, are used to draw down federal matching revenues that sustain programs. For the realigned programs, the county share is made up of a combination of realignment and County General Fund dollars. For the non-realigned programs, the county share comes entirely from County General Fund. Under 2011 realignment, Social Services programs receive payment for costs previously paid for by the state general fund, with growth payments distributed between protective services and behavioral health.

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$14,710	\$25,991	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$14,710	\$25,991	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
530200 ST LICENSING FOSTER FAM HOME	\$97,850	\$87,294	\$92,076	\$92,076
530900 ST CHILD WELFARE SERVICES	\$0	\$10,530	\$0	\$0
530991 STATE CALWORKS	\$2,109,827	\$2,212,769	\$2,388,296	\$2,388,296
531500 STATE REALIGNMENT SOCIAL SVS	\$6,983,813	\$1,986,212	\$2,232,485	\$2,232,485
531700 STATE IHSS INHOME	\$1,188,594	\$1,476,365	\$1,797,977	\$1,797,977
531800 STATE FOOD STAMPS	\$3,249,522	\$3,651,588	\$4,085,495	\$4,085,495
533100 STATE MEDICAL MEDI CAL ADMIN	\$3,868,308	\$4,086,623	\$5,286,628	\$5,286,628
533150 STATE CMSP	\$917,363	\$3,624	\$105,444	\$105,444
542603 ST REALIGNMENT 2011 AB109	\$7,635,495	\$7,690,481	\$8,097,247	\$8,097,247
549019 STATE CAPTA GRANT	\$2,946	\$0	\$0	\$0
549621 STATE REV FOR SYSTEM UPGRADES	\$56,202	\$356	\$0	\$0
550210 FED LICENSE FOSTER FAM HOME	\$68,410	\$59,584	\$61,986	\$61,986
550220 FEDERAL FRAUD/FRED GRANT ADMIN	\$0	\$0	\$50,000	\$50,000
550500 FEDERAL ADOPT PROGRAM ADMIN	\$338,071	\$351,738	\$427,251	\$427,251
550900 FEDERAL FOOD STAMP PROG ADMIN	\$4,065,372	\$4,424,310	\$5,793,575	\$5,793,575
550901 FEDERAL OPTIONS FOR RECOVERY	\$299,314	\$322,867	\$428,329	\$428,329
550930 FEDERAL CWS IV E ADMIN	\$4,469,675	\$4,402,441	\$5,613,073	\$5,613,073
550935 FED FAMILY PRESERVATION SUPPT	\$147,688	\$151,398	\$151,640	\$151,640
550960 FED INDEPEND LIVING SKILL PLAN	\$89,184	\$85,515	\$85,530	\$85,530
550980 FED FOOD STAMP EMP TRNG ADMIN	\$100,743	\$110,976	\$112,158	\$112,158
550990 FED FOSTER CARE ELIGIBILITY	\$205,904	\$206,619	\$268,304	\$268,304
550992 FED COM BASED FAMILY RSRC PGM	\$15,451	\$14,864	\$14,864	\$14,864
550993 FED FGU WTW CAL LEARN	\$8,085,943	\$8,805,976	\$9,823,853	\$9,823,853
551001 FED SUPPLMNTL SECURITY INCOME	\$1,744	\$0	\$0	\$0
552102 FED MEDICAL ASSISTANCE PROG	\$6,675,519	\$7,333,675	\$9,248,649	\$9,248,649
560621 FED REV FOR SYSTEM UPGRADES	\$255,457	\$1,975	\$0	\$0
563770 CONTRIBUTION FROM SCOE	\$9,530	\$11,780	\$11,780	\$11,780
INTERGOVERNMENTAL REVENUES	\$50,937,928	\$47,489,561	\$56,176,640	\$56,176,640
Category: 600 CHARGES FOR SERVICES				
679300 R/F BIRTH CERT ABUSE CHILD	\$37,869	\$37,776	\$34,093	\$34,093
685010 STEPPARENT ADOPTIONS FEES	\$1,500	\$1,962	\$1,000	\$1,000
692100 PHOTOCOPIES	\$511	\$400	\$431	\$431
692200 REIMBURSE TRAVEL	\$150	\$0	\$0	\$0
692440 FINGERPRINTING FEES	\$32	\$0	\$0	\$0
692730 REIMB ADMIN SERVICES	\$7,502	\$13,126	\$10,456	\$10,456
692800 CHILDREN & FAM FIRST CONTRACT	\$0	\$1,000	\$0	\$0

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
CHARGES FOR SERVICES	\$47,565	\$54,266	\$45,980	\$45,980
Category: 700 MISCELLANEOUS REVENUES				
792500 DONATIONS/CONTRIBUTIONS	\$100	\$5,075	\$0	\$0
795000 AUDITOR VOID/STALE DATED CHECK	\$5,398	\$6,388	\$0	\$0
795100 PRIOR YEAR VOIDED WRTS/CHECKS	\$22	\$0	\$0	\$0
795120 WELFARE REPAYMENTS	\$122,410	\$47,648	\$102,127	\$102,127
799300 MISCELLANEOUS REVENUE	\$1,168	\$64	\$300	\$300
799311 LITIGATION SETTLEMENT	\$574	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$29,140	\$1,545,305	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$680,172	\$410,316	\$410,316
799400 JURY & WITNESS FEES	\$315	\$2,521	\$500	\$500
799600 INSURANCE LOSS & REFUNDS	\$4,406	\$0	\$0	\$0
799601 INSURANCE PROCEEDS C/A	\$0	\$6,498	\$0	\$0
MISCELLANEOUS REVENUES	\$163,536	\$2,293,673	\$513,243	\$513,243
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$1,180,968	\$1,216,397	\$1,038,735	\$1,038,735
OTHR FINANCING SOURCES TRAN IN	\$1,180,968	\$1,216,397	\$1,038,735	\$1,038,735
Category: 802 OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	\$13,414	\$3,445	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$13,414	\$3,445	\$0	\$0
Total Revenues:	\$52,358,122	\$51,083,334	\$57,774,598	\$57,774,598
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$16,420,437	\$17,359,411	\$20,592,465	\$20,592,465
011200 TERMINATION/SPECIAL PAY	\$255,325	\$151,967	\$182,787	\$182,787
017000 EXTRA HELP	\$250,305	\$193,047	\$449,776	\$449,776
017502 OVERTIME PAY	\$308,932	\$256,151	\$330,959	\$330,959
017503 SHIFT DIFFERENTIAL	\$1,935	\$254	\$914	\$914
017505 STANDBY PAY	\$51,109	\$50,513	\$69,368	\$69,368
017509 HOLIDAY OVERTIME PAY	\$4,366	\$3,672	\$2,285	\$2,285
017517 CELL/PDA COMM ALLOWANCE PROG	\$4,084	\$6,471	\$6,967	\$6,967
018100 EMPLOYER SHARE OASDI	\$1,239,129	\$1,281,520	\$1,628,264	\$1,628,264
018201 EMPLOYER SHARE RETIREMENT	\$2,235,979	\$2,549,176	\$3,256,349	\$3,256,349
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$5,346,275	\$5,173,793	\$5,788,198	\$5,788,198
018307 EMPLOYR SHR OTHER POST EMP BEN	\$328,348	\$1,467,809	\$617,774	\$617,774
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$156,880	\$130,416	\$122,358	\$122,358
018500 WORKERS COMP EXPOSURE	\$152,647	\$162,210	\$272,778	\$272,778

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
018501 WORKERS COMP EXPERIENCE	\$404,484	\$354,552	\$514,581	\$514,581
SALARIES AND BENEFITS	\$27,160,242	\$29,140,968	\$33,835,823	\$33,835,823
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,257	\$2,986	\$3,000	\$3,000
032500 COMMUNICATIONS EXPENSE	\$189,718	\$204,838	\$227,990	\$227,990
032590 CHGS FAC MGMT COMM	\$340	\$306	\$306	\$306
032591 CHGS IT COMM	\$154,099	\$137,008	\$140,000	\$140,000
032700 FOOD EXPENSE	\$1,074	\$1,593	\$2,840	\$2,840
032900 HOUSEHOLD EXPENSE	\$29,782	\$31,068	\$30,048	\$30,048
032990 CHGS OC HSHLD SVS	\$256,405	\$263,620	\$270,581	\$270,581
032991 CHGS OC HSHLD SUPPL	\$42,499	\$38,757	\$44,009	\$44,009
032992 CHGS FAC MGMT HSHLD XP	\$30,965	\$32,008	\$74,027	\$74,027
033100 INSURANCE EXPENSE	\$55	\$560	\$1,750	\$1,750
033102 INSUR XP LIABILITY EXPOSURE	\$16,218	\$19,307	\$90,028	\$90,028
033103 INSUR XP MISCELLANEOUS	\$21,144	\$30,180	\$19,294	\$19,294
033105 INSUR XP LIABILITY EXPERIENCE	\$37,248	\$29,532	\$101,042	\$101,042
033300 JURY & WITNESS EXPENSE	\$11,813	\$8,709	\$10,000	\$10,000
033500 MAINTENANCE OF EQUIPMENT	\$176,361	\$83,196	\$230,127	\$230,127
033528 MNT EQP SOFTWARE	\$6,321	\$3,340	\$128,372	\$128,372
033531 MNT EQP IT APRV	\$0	\$509	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$61,012	\$130,512	\$139,334	\$139,334
033700 MAINTENANCE OF STRUCTURES	\$6,003	\$4,051	\$52,166	\$52,166
033729 MNT STR FAC MGMT APRV	\$2,645	\$22,471	\$53,000	\$53,000
033790 CHGS OC MAINT STR	\$1,908	\$1,908	\$1,908	\$1,908
033791 CHGS FAC MGMT MAINT STR	\$248,788	\$291,659	\$363,452	\$363,452
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,173	\$82	\$2,003	\$2,003
034100 MEMBERSHIPS	\$40,816	\$43,684	\$50,920	\$50,920
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$250	\$250
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$3,250,466	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$33,083	\$521,202	\$0	\$0
034390 MISC XP OVER/SHORT ACCOUNT	\$0	\$338	\$0	\$0
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$220	\$0	\$0
034500 OFFICE EXPENSE	\$336,709	\$337,877	\$733,060	\$733,060
034526 OFFICE XP POSTAGE	\$103,069	\$105,937	\$79,400	\$79,400
034527 OFFICE XP PRINTING	\$17,835	\$9,597	\$35,150	\$35,150
034536 OFFICE XP OFFICE FURNITURE	\$0	\$14,539	\$0	\$0
034539 OFFICE XP IT APRV	\$456	\$0	\$475	\$475
034590 CHGS OC PHOTOCOPY SVS	\$86,496	\$58,129	\$41,848	\$41,848
034591 CHGS OC POSTAGE SVS	\$207,040	\$204,455	\$207,739	\$207,739

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
034592 CHGS OC OTHER MAIL SVS	\$88,746	\$81,182	\$91,298	\$91,298
034800 PROF & SPECIAL SERVICES	\$5,110,512	\$5,719,501	\$7,084,113	\$7,084,113
034801 PROF ACCOUNTING SVS	\$2,767,430	\$2,894,246	\$3,896,356	\$3,896,356
034803 PROF ADVERTISING & MKTG SVS	\$224	\$7,670	\$3,200	\$3,200
034807 PROF BANK SVS	\$2,352	\$2,352	\$2,900	\$2,900
034835 PROF PHOTO/FILMING SVS	\$0	\$0	\$200	\$200
034837 PROF PREEMPLOYMENT SVS	\$5,423	\$20,213	\$8,000	\$8,000
034848 PROF SVS IT APRV	\$0	\$4,208	\$0	\$0
034849 PROF TECHNOLOGICAL SVS	\$11,359	\$11,870	\$37,500	\$37,500
034851 PROF TRAINING SVS	\$173,153	\$182,466	\$335,345	\$335,345
034864 PROF CAPITL ASSET DISPOSAL SVS	\$927	\$127	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$0	\$2,886	\$12,145	\$12,145
034892 CHGS IT PROFESSIONAL SVS	\$1,312,495	\$1,372,520	\$1,289,931	\$1,289,931
034900 PUBLICATIONS & LEGAL NOTICES	\$4,315	\$2,001	\$6,750	\$6,750
035100 RENTS & LEASES OF EQUIPMENT	\$84,148	\$77,345	\$112,092	\$112,092
035300 RENTS & LEASES OF STRUCTURES	\$710,530	\$714,925	\$1,016,841	\$1,016,841
035500 MINOR EQUIPMENT	\$92,426	\$37,928	\$62,559	\$62,559
035528 MINOR EQP SOFTWARE	\$98,445	\$27,813	\$283,238	\$283,238
035529 MNR EQP COMPUTERS	\$53,137	\$198,375	\$183,700	\$183,700
035530 MNR EQP IT APRV	\$8,650	\$27,752	\$53,960	\$53,960
035531 MNR EQP FAC MGMT APRV	\$0	\$1,433	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$41,820	\$1,674	\$43,000	\$43,000
035591 CHGS IT HARDWARE EQP	\$109,592	\$157,325	\$279,575	\$279,575
035592 CHGS IT TELECOMM EQP	\$3,980	\$2,819	\$6,191	\$6,191
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,311	\$3,525	\$1,500	\$1,500
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$501	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$99,514	\$136,942	\$131,058	\$131,058
035940 TRANS/TRVL FUEL	\$39,214	\$77,758	\$145,697	\$145,697
035942 TRANS/TRVL TRAINING	\$31,815	\$48,165	\$75,926	\$75,926
035990 CHGS FLEET TRANS/TRVL	\$168,494	\$90,500	\$156,548	\$156,548
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$17,067	\$16,286	\$14,769	\$14,769
036100 UTILITIES	\$318,241	\$297,213	\$354,874	\$354,874
SERVICES AND SUPPLIES	\$13,478,677	\$18,104,192	\$18,823,385	\$18,823,385
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$878,983	\$1,023,831	\$1,084,775	\$1,084,775
050003 BUILDING & EQUIPMENT USE A-87	\$33,666	\$33,765	\$33,766	\$33,766
050600 JUDGEMENTS & DAMAGES	\$0	\$626	\$0	\$0
050800 TAXES & ASSESSMENTS	\$0	\$16	\$1,120	\$1,120
052000 SUPPORT & CARE OF PERSONS	\$979,774	\$859,463	\$1,244,538	\$1,244,538

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
052001 SUPP/CARE CLIENTS	\$2,086,250	\$2,580,929	\$3,126,350	\$3,126,350
052004 SUPP/CARE MINORS/WARDS	\$51,654	\$51,664	\$93,000	\$93,000
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$911,077	\$979,878	\$1,130,646	\$1,130,646
052006 SUPP/CARE FOSTER CHILDREN	\$176,895	\$159,949	\$221,200	\$221,200
052009 SUPP/CARE ADULTS	\$136,619	\$182,275	\$214,515	\$214,515
OTHER CHARGES	\$5,254,923	\$5,872,400	\$7,149,910	\$7,149,910
Category: 070 CAPITAL ASSETS				
065025 1 ELECTRONIC MESSAGE BOARD	\$0	\$0	\$10,000	\$10,000
065083 1 TRUCK W/ ACCESSORIES	\$0	\$0	\$35,000	\$35,000
065088 1 VAN W/ ACCESSORIES	\$0	\$0	\$43,000	\$43,000
065117 1 VIDEO CONFERENCE SYSTEM	\$0	\$0	\$46,950	\$46,950
065280 9 VEHICLES W/ACCESSORIES	\$199,921	\$0	\$0	\$0
065301 10 VEHICLES W/ACCESS	\$0	\$229,758	\$252,000	\$252,000
CAPITAL ASSETS	\$199,921	\$229,758	\$386,950	\$386,950
Category: 080 INTRAFUND TRANSFERS				
088292 C/A PUBLIC GUARDIAN	(\$526,785)	(\$511,578)	(\$742,783)	(\$742,783)
088411 C/A PUBLIC HEALTH	(\$5,438)	\$0	\$0	\$0
088540 C/A COUNTY INDIGENTS	(\$307,410)	(\$358,429)	\$0	\$0
088542 C/A COUNTY INDIGENTS-GEN	\$0	\$0	(\$380,630)	(\$380,630)
INTRAFUND TRANSFERS	(\$839,633)	(\$870,007)	(\$1,123,413)	(\$1,123,413)
Category: 095 OTHER FINANCING USES				
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$45,825	\$0	\$0
095410 TRAN OUT MENTAL HEALTH	\$1,238,542	\$2,615,115	\$400,000	\$400,000
OTHER FINANCING USES	\$1,238,542	\$2,660,940	\$400,000	\$400,000
Total Expenditures/Appropriations:	\$46,492,674	\$55,138,253	\$59,472,655	\$59,472,655
Net Cost:	(\$5,865,448)	\$4,054,918	\$1,698,057	\$1,698,057

HEALTH AND HUMAN SERVICES AGENCY ADMINISTRATION

Fund 0140 Social Services, Budget Unit 502

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

PROGRAM DESCRIPTION

The Board of Supervisors created the Health and Human Services Agency (HHS) in June 2006, consistent with AB1881 and subsequent legislation, which allows any California county to participate in the integration of health and human service programs. HHS Administration costs are approximately five percent of the total HHS budgeted expenditures and represent all administrative functions, including senior leadership, community relations, fiscal, analysis, contracts management, facilities/information technology support, human resources, and compliance/quality assurance.

BUDGET REQUESTS

Salary and benefit expenditures are budgeted at \$8.4 million, which is an increase of \$579,617 from the FY 2014-15 adjusted budget, which is predominantly attributable to increases and transfers in staffing allocations. Sufficient allocation is requested to fund the addition of 1.0 FTE IT Supervisor in the Information Technology (BU 925) budget to provide project management for additional Privacy and Security efforts and lead the IT team members assigned to Health and Human Services Agency responsibilities.

Position Changes Requested:

- Transfer:
 - 2.0 FTE Agency Staff Services Analyst from Mental Health (BU 410) budget to assist in supporting agency-wide information technology needs, inclusive of electronic health records activities
 - 1.0 FTE Senior Staff Analyst from Mental Health Services Act (BU 404) budget to assist with electronic health record activities and remove the June 30, 2015 sunset date
 - 1.0 FTE Epidemiologist from Public Health (BU 411) budget to perform agency-wide activities
 - 2.0 FTE Typist Clerk III positions to the Social Services (BU 501) budget to perform adoption activities support and Child Welfare case reviews support and perform a net zero reclassification to Office Assistant III
- Add:
 - 1.0 FTE Staff Services Analyst I/II to work on continuity of operations planning and emergency preparedness activities
 - 1.0 FTE Staff Services Analyst I/II with the contract's unit to handle the increased volume and complexity of contracts being processed
 - 1.0 FTE Staff Services Analyst I/II to assist in the agency's HIPAA, Privacy & Security regulations review, gap identification, development and implementation of compliance plans and associated policies and procedures, as well as the training of staff
 - 1.0 FTE Staff Services Analyst I/II to perform CQI activities; this is offset by deleting 1.0 FTE Community Education Specialist I/II
 - 1.0 FTE Personnel Analyst to perform agency-wide activities
 - 1.0 FTE Senior Staff Services Analyst to research complex financing and project issues spanning the Business and Support Services Branch that deal with emergent needs
- Other:
 - 1.0 FTE Agency Staff Services Analyst I/II - remove sunset date of June 30, 2015; assignment is agency-wide information technology needs and related activities

Services and supplies are budgeted at \$1.4 million, an increase of \$359,302, predominantly due to enhanced staff development tools and privacy and security agreements necessary to come into

compliance with regulations.

The only revenue in this budget unit comes from administrative charges paid by the IHSS Public Authority. All other costs are passed on to HHS budget units through cost applied accounts. HHS Administration (BU 502) generally has no effect on the fund balance as all costs are apportioned to the respective HHS programs. However, at the end of FY 2013-14 there was a net county cost overage related to year-end accruals that were not fully charged (cost applied) to other HHS budget units before year-end closing, resulting in prior period revenue and expenditure adjustments in the amount of \$332,470 and a contribution to fund balance which has been included in HHS projections and will require a budget amendment. Provided that the other HHS budgets supporting the costs of HHS Administration remain healthy, this cost center can sustain the increased personnel and support costs requested in the FY 2015-16 budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following modifications:

- Adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts to allow for savings through attrition.
- Extending the sunset date on one Agency Staff Services Analyst III from June 30, 2015 to June 30, 2017 instead of removing it; this will allow staff to continue to evaluate the level of support for information technology and electronic health records activities.
- Extending the sunset date on one Senior Staff Analyst from June 30, 2015 to June 30, 2017 instead of removing it; this will allow staff to continue to evaluate the level of support for information technology and electronic health records activities.

These modifications have a net zero effect on the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Agency continues to focus on development of sufficient reserves to ensure program sustainability. 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 agency is planning for this by focusing on building reserves to cover sustainable operations in our key areas of service provision, as well as working to resolve structural budget deficits which have affected us. It should be noted that there are no Realignment shifts proposed as part of this budget.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
692100 PHOTOCOPIES	\$77	\$54	\$0	\$0
692200 REIMBURSE TRAVEL	\$722	\$0	\$0	\$0
692730 REIMB ADMIN SERVICES	\$13,452	\$27,319	\$35,221	\$35,221
CHARGES FOR SERVICES	\$14,252	\$27,373	\$35,221	\$35,221
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$0	\$100	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,811	\$100,189	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$590	\$0	\$0
MISCELLANEOUS REVENUES	\$4,811	\$100,879	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896101 SALE OF SURPLUS PROPERTY	\$247	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$247	\$0	\$0	\$0
Total Revenues:	\$19,311	\$128,253	\$35,221	\$35,221
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$4,451,778	\$4,645,585	\$5,537,571	\$5,537,571
011200 TERMINATION/SPECIAL PAY	\$75,426	\$24,983	\$0	\$0
017000 EXTRA HELP	\$37,560	\$71,798	\$36,690	\$36,690
017502 OVERTIME PAY	\$64,982	\$68,886	\$64,613	\$64,613
017509 HOLIDAY OVERTIME PAY	\$1,001	\$652	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$12,306	\$14,773	\$15,390	\$15,390
018100 EMPLOYER SHARE OASDI	\$331,281	\$340,991	\$420,543	\$420,543
018201 EMPLOYER SHARE RETIREMENT	\$604,800	\$680,194	\$872,707	\$872,707
018204 EMPLOYER SHARE DEFERRED COMP	\$8,803	\$9,213	\$8,948	\$8,948
018300 EMPLOYER SHARE HEALTH INSUR	\$1,005,443	\$978,423	\$1,132,849	\$1,132,849
018307 EMPLOYR SHR OTHER POST EMP BEN	\$89,026	\$396,769	\$166,127	\$166,127
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$42,002	\$34,832	\$32,224	\$32,224
018500 WORKERS COMP EXPOSURE	\$40,943	\$43,429	\$71,250	\$71,250
018501 WORKERS COMP EXPERIENCE	\$2,772	\$5,592	\$11,347	\$11,347
SALARIES AND BENEFITS	\$6,768,129	\$7,316,126	\$8,370,259	\$8,370,259
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,284	\$764	\$750	\$750
032500 COMMUNICATIONS EXPENSE	\$19,532	\$19,434	\$24,400	\$24,400
032591 CHGS IT COMM	\$6,745	\$7,663	\$7,340	\$7,340
032700 FOOD EXPENSE	\$197	\$646	\$700	\$700
032900 HOUSEHOLD EXPENSE	\$1,653	\$1,708	\$2,000	\$2,000

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032990 CHGS OC HSHLD SVS	\$26,172	\$25,963	\$26,100	\$26,100	
032991 CHGS OC HSHLD SUPPL	\$5,540	\$3,975	\$6,000	\$6,000	
032992 CHGS FAC MGMT HSHLD XP	\$17,851	\$20,708	\$11,317	\$11,317	
033100 INSURANCE EXPENSE	\$160	\$166	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$4,352	\$5,181	\$21,617	\$21,617	
033103 INSUR XP MISCELLANEOUS	\$1,788	\$6,672	\$4,611	\$4,611	
033105 INSUR XP LIABILITY EXPERIENCE	\$600	\$1,260	\$5,871	\$5,871	
033500 MAINTENANCE OF EQUIPMENT	\$814	\$32	\$300	\$300	
033528 MNT EQP SOFTWARE	\$62	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$7,637	\$17,910	\$18,489	\$18,489	
033700 MAINTENANCE OF STRUCTURES	\$952	\$0	\$600	\$600	
033729 MNT STR FAC MGMT APRV	\$2,211	\$0	\$300	\$300	
033790 CHGS OC MAINT STR	\$1,200	\$1,200	\$1,200	\$1,200	
033791 CHGS FAC MGMT MAINT STR	\$48,467	\$71,508	\$42,896	\$42,896	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$15	\$0	\$0	
034100 MEMBERSHIPS	\$1,404	\$1,231	\$3,700	\$3,700	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$12,783	\$0	\$0	
034500 OFFICE EXPENSE	\$56,473	\$53,408	\$58,150	\$58,150	
034526 OFFICE XP POSTAGE	\$5	\$87	\$0	\$0	
034527 OFFICE XP PRINTING	\$350	\$746	\$3,500	\$3,500	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$2,515	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$1,225	\$2,450	\$2,450	
034591 CHGS OC POSTAGE SVS	\$15,808	\$15,360	\$16,670	\$16,670	
034592 CHGS OC OTHER MAIL SVS	\$8,507	\$8,538	\$8,453	\$8,453	
034800 PROF & SPECIAL SERVICES	\$105,492	\$227,496	\$362,563	\$362,563	
034837 PROF PREEMPLOYMENT SVS	\$44,696	\$24,540	\$25,000	\$25,000	
034848 PROF SVS IT APRV	\$414	\$0	\$0	\$0	
034851 PROF TRAINING SVS	\$15,572	\$16,048	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$0	\$209	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$175,986	\$220,293	\$390,537	\$390,537	
034900 PUBLICATIONS & LEGAL NOTICES	\$119	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$14,543	\$11,070	\$19,000	\$19,000	
035300 RENTS & LEASES OF STRUCTURES	\$89,139	\$94,940	\$114,652	\$114,652	
035500 MINOR EQUIPMENT	\$25,501	\$4,352	\$26,700	\$26,700	
035528 MINOR EQP SOFTWARE	\$334	\$0	\$15,000	\$15,000	
035529 MNR EQP COMPUTERS	\$107	\$85	\$1,800	\$1,800	
035530 MNR EQP IT APRV	\$53	\$989	\$24,350	\$24,350	
035590 CHGS IT SOFTWARE EQP	\$12,702	\$3,856	\$10,300	\$10,300	
035591 CHGS IT HARDWARE EQP	\$70,085	\$33,933	\$40,600	\$40,600	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035592 CHGS IT TELECOMM EQP	\$60	\$300	\$1,750	\$1,750	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,599	\$2,637	\$4,500	\$4,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,617	\$1,256	\$1,800	\$1,800	
035900 TRANSPORTATION & TRAVEL	\$9,123	\$20,659	\$28,500	\$28,500	
035940 TRANS/TRVL FUEL	\$1,580	\$1,613	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$3,832	\$623	\$3,616	\$3,616	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$329	\$556	\$450	\$450	
036100 UTILITIES	\$53,051	\$55,329	\$56,163	\$56,163	
SERVICES AND SUPPLIES	\$860,715	\$1,001,497	\$1,394,695	\$1,394,695	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$284,765	\$212,326	\$201,891	\$201,891	
OTHER CHARGES	\$284,765	\$212,326	\$201,891	\$201,891	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$24,604	\$0	\$0	
CAPITAL ASSETS	\$0	\$24,604	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088404 C/A MHSA	(\$617,878)	(\$683,646)	(\$786,720)	(\$786,720)	
088410 C/A MENTAL HEALTH	(\$1,858,809)	(\$2,180,041)	(\$2,586,806)	(\$2,586,806)	
088411 C/A PUBLIC HEALTH	(\$1,572,132)	(\$1,449,887)	(\$1,676,026)	(\$1,676,026)	
088417 C/A CA CHILD SERVICES	(\$108,304)	(\$124,590)	(\$150,041)	(\$150,041)	
088422 C/A ALCOHOL & DRUG	(\$213,324)	(\$332,468)	(\$344,642)	(\$344,642)	
088425 C/A PERINATAL	(\$38,338)	(\$67,679)	(\$73,721)	(\$73,721)	
088501 C/A SOCIAL SERVICES	(\$2,809,369)	(\$2,911,453)	(\$3,896,356)	(\$3,896,356)	
088530 C/A OPPORTUNITY CENTER	(\$343,671)	(\$383,958)	(\$417,312)	(\$417,312)	
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$331,879)	\$0	\$0	
INTRAFUND TRANSFERS	(\$7,561,829)	(\$8,465,605)	(\$9,931,624)	(\$9,931,624)	
Total Expenditures/Appropriations:	\$351,780	\$88,948	\$35,221	\$35,221	
Net Cost:	\$332,469	(\$39,304)	\$0	\$0	

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The overall expenditure budget request for FY 2015-16 is \$5 million, which is a decrease of \$22,939 from the FY 2014-15 adjusted budget. Although an increase is projected in salaries and benefits expenditures due to an increase in staffing, extra help salaries and benefits as well as county building and equipment (A-87) costs are projected to decrease. Position requests include transferring one Job Developer from Social Services (BU 501); adding one Employment Services Instructor I/II offset by deleting one Employment Services Supervisor; and adding one Employment Services Instructor I/II offset by deleting one Employment Services Instructor III. For FY 2015-16, the OC is requesting capital assets consisting of five shredders to comply with new privacy and security standards. Intergovernmental revenues are slightly decreased by \$14,670 from the FY 2014-15 adjusted budget, but is partially offset by a \$10,094 increase in charges for services revenue in FY 2015-16 due to an increase in production services. Overall, the OC projects a FY 2015-16 budget deficit of \$502,780 which can be sustained using fund balance reserves without undermining cash flow necessary to sustain services while awaiting cost-based reimbursement. The anticipated fund balance for June 30, 2016 is \$1.1 million.

SUMMARY OF RECOMMENDATIONS

The CEO recommends adjusting the salaries and benefits object level as unallocated salary savings has been reduced to zero and approving reduction in other salaries and benefits accounts for attrition.

PENDING ISSUES AND POLICY CONSIDERATIONS

The budget for state funding is based on current year estimates. The OC management will closely monitor state funding and attempt to locate new revenue opportunities or decrease expenditures, as warranted.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$2,374	\$4,539	\$2,000	\$2,000
REVENUE FROM MONEY & PROPERTY	\$2,374	\$4,539	\$2,000	\$2,000
Category: 500 INTERGOVERNMENTAL REVENUES				
549701 STATE VOCATIONAL REHAB GRANT	\$1,938,638	\$1,950,255	\$1,984,200	\$1,984,200
560100 FED VOCATIONAL REHAB GRANT	\$276,637	\$282,594	\$273,500	\$273,500
560869 FEDERAL TRANSIT ACT REVENUES	\$5,576	\$118,208	\$0	\$0
563002 SHASTA COLLEGE WORK STUDY	\$0	\$1,068	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$2,220,852	\$2,352,127	\$2,257,700	\$2,257,700
Category: 600 CHARGES FOR SERVICES				
684970 SALE OF RECYCLE MATERIALS	\$0	\$89	\$0	\$0
692200 REIMBURSE TRAVEL	\$1,000	\$0	\$0	\$0
693001 CHARGES FOR SERVICES	\$218,971	\$221,238	\$221,162	\$221,162
693030 CONTRACT SERVICES REVENUE	\$1,684,895	\$1,641,738	\$1,642,739	\$1,642,739
693031 PRODUCTION SERVICES REVENUE	\$123,427	\$122,752	\$100,000	\$100,000
693032 FNRC MILEAGE REIMB	\$220,162	\$226,092	\$223,000	\$223,000
CHARGES FOR SERVICES	\$2,248,457	\$2,211,910	\$2,186,901	\$2,186,901
Category: 700 MISCELLANEOUS REVENUES				
792300 SEMINAR/CONFERENCE REIMB	\$0	\$0	\$1,000	\$1,000
792500 DONATIONS/CONTRIBUTIONS	\$994	\$417	\$500	\$500
795000 AUDITOR VOID/STALE DATED CHECK	\$71	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$630	\$157	\$1,500	\$1,500
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,001	\$409,087	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$2,138	\$0	\$0
MISCELLANEOUS REVENUES	\$4,697	\$411,799	\$3,000	\$3,000
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800199 TRANS IN CENTRAL SVS A87	\$75,627	\$67,224	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$75,627	\$67,224	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	\$7,900	\$11,916	\$500	\$500
OTHER FINANCING SRCS SALE C/A	\$7,900	\$11,916	\$500	\$500
Total Revenues:	\$4,559,908	\$5,059,516	\$4,450,101	\$4,450,101
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$1,186,221	\$1,314,855	\$1,505,825	\$1,505,825
011200 TERMINATION/SPECIAL PAY	\$7,364	\$2,597	\$7,221	\$7,221
017000 EXTRA HELP	\$100,685	\$55,538	\$84,959	\$84,959

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
017502 OVERTIME PAY	\$103,218	\$111,210	\$86,652	\$86,652	
017503 SHIFT DIFFERENTIAL	\$14,079	\$12,646	\$14,442	\$14,442	
017509 HOLIDAY OVERTIME PAY	\$9,242	\$10,072	\$10,591	\$10,591	
018100 EMPLOYER SHARE OASDI	\$186,326	\$200,833	\$217,763	\$217,763	
018201 EMPLOYER SHARE RETIREMENT	\$163,815	\$195,426	\$245,925	\$245,925	
018300 EMPLOYER SHARE HEALTH INSUR	\$460,777	\$481,086	\$513,526	\$513,526	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$23,720	\$103,838	\$46,682	\$46,682	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$12,998	\$10,984	\$9,992	\$9,992	
018500 WORKERS COMP EXPOSURE	\$22,665	\$24,708	\$36,735	\$36,735	
018501 WORKERS COMP EXPERIENCE	\$157,284	\$146,988	\$171,134	\$171,134	
SALARIES AND BENEFITS	\$2,448,401	\$2,670,787	\$2,951,447	\$2,951,447	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$3,457	\$8,881	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$9,796	\$9,991	\$9,149	\$9,149	
032526 COMM CELL PHONES	\$792	\$648	\$1,500	\$1,500	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$58	\$58	
032591 CHGS IT COMM	\$2,898	\$2,852	\$2,958	\$2,958	
032700 FOOD EXPENSE	\$1,014	\$1,012	\$1,600	\$1,600	
032900 HOUSEHOLD EXPENSE	\$22,750	\$20,115	\$20,104	\$20,104	
032929 HSHLD XP SUPPLIES	\$120,229	\$132,446	\$130,000	\$130,000	
032992 CHGS FAC MGMT HSHLD XP	\$4,981	\$5,193	\$4,991	\$4,991	
033102 INSUR XP LIABILITY EXPOSURE	\$2,390	\$2,923	\$11,463	\$11,463	
033103 INSUR XP MISCELLANEOUS	\$1,428	\$3,096	\$2,044	\$2,044	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,272	\$1,248	\$6,979	\$6,979	
033500 MAINTENANCE OF EQUIPMENT	\$2,232	\$1,264	\$2,300	\$2,300	
033533 MNT EQP FLEET MGMT APRV	\$295	\$534	\$300	\$300	
033534 MNT EQP PARTS & SUPPLIES	\$11,782	\$10,004	\$12,000	\$12,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,863	\$5,388	\$5,633	\$5,633	
033700 MAINTENANCE OF STRUCTURES	\$461	\$0	\$600	\$600	
033729 MNT STR FAC MGMT APRV	\$5,405	\$8,166	\$6,000	\$6,000	
033791 CHGS FAC MGMT MAINT STR	\$44,003	\$39,824	\$11,477	\$11,477	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$58	\$4	\$100	\$100	
034100 MEMBERSHIPS	\$4,478	\$5,660	\$5,975	\$5,975	
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$17)	\$20,440	\$0	\$0	
034500 OFFICE EXPENSE	\$11,825	\$16,514	\$12,110	\$12,110	
034526 OFFICE XP POSTAGE	\$492,244	\$481,858	\$500,000	\$500,000	
034527 OFFICE XP PRINTING	\$0	\$102	\$0	\$0	
034528 OFFICE XP SUPPLIES	\$75,371	\$53,919	\$69,700	\$69,700	
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$200	\$200	

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
034800	PROF & SPECIAL SERVICES	\$1,382	\$18,501	\$44,360	\$44,360
034801	PROF ACCOUNTING SVS	\$343,422	\$383,693	\$417,312	\$417,312
034802	PROF ADMIN SVS	\$29,599	\$36,028	\$35,301	\$35,301
034803	PROF ADVERTISING & MKTG SVS	\$1,632	\$1,632	\$1,732	\$1,732
034837	PROF PREEMPLOYMENT SVS	\$296	\$1,707	\$500	\$500
034851	PROF TRAINING SVS	\$2,309	\$1,438	\$0	\$0
034864	PROF CAPITL ASSET DISPOSAL SVS	\$533	\$632	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$46	\$158	\$239	\$239
034892	CHGS IT PROFESSIONAL SVS	\$55,381	\$61,076	\$56,289	\$56,289
035100	RENTS & LEASES OF EQUIPMENT	\$46,887	\$51,743	\$51,045	\$51,045
035300	RENTS & LEASES OF STRUCTURES	\$135,998	\$139,398	\$142,884	\$142,884
035500	MINOR EQUIPMENT	\$20,660	\$16,375	\$20,000	\$20,000
035529	MNR EQP COMPUTERS	\$0	\$247	\$0	\$0
035590	CHGS IT SOFTWARE EQP	\$10,628	\$8,093	\$8,000	\$8,000
035591	CHGS IT HARDWARE EQP	\$11,262	\$16,376	\$36,000	\$36,000
035592	CHGS IT TELECOMM EQP	\$0	\$42	\$100	\$100
035700	SPECIAL DEPARTMENTAL EXPENSE	\$1,229	\$1,354	\$2,600	\$2,600
035752	SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$80	\$0	\$0
035900	TRANSPORTATION & TRAVEL	\$782	\$2,107	\$0	\$0
035940	TRANS/TRVL FUEL	\$31,206	\$59,299	\$70,000	\$70,000
035941	TRANS/TRVL MILEAGE	\$874	\$703	\$1,300	\$1,300
035942	TRANS/TRVL TRAINING	\$2,253	\$800	\$3,500	\$3,500
035944	TRANS/TRVL SHIPPING	\$5,145	\$5,428	\$6,500	\$6,500
035990	CHGS FLEET TRANS/TRVL	\$75,092	\$37,932	\$40,972	\$40,972
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$119	\$18	\$150	\$150
036100	UTILITIES	\$42,531	\$45,010	\$55,730	\$55,730
SERVICES AND SUPPLIES		\$1,641,293	\$1,721,974	\$1,813,755	\$1,813,755
Category: 050 OTHER CHARGES					
050001	CENTRAL SERVICE COST A-87	\$139,788	\$148,833	\$148,978	\$148,978
050003	BUILDING & EQUIPMENT USE A-87	\$63,741	\$73,108	\$19,697	\$19,697
052001	SUPP/CARE CLIENTS	\$1,152,083	\$1,243,431	\$1,200,000	\$1,200,000
OTHER CHARGES		\$1,355,614	\$1,465,373	\$1,368,675	\$1,368,675
Category: 070 CAPITAL ASSETS					
065051	1 MOWER W ATTACHMENTS	\$9,352	\$0	\$0	\$0
065122	2 VEHICLES W/ ACCESSORIES	\$43,930	\$0	\$0	\$0
065299	4 VANS	\$0	\$91,443	\$0	\$0
065322	5 SHREDDERS	\$0	\$0	\$30,000	\$30,000

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
CAPITAL ASSETS	\$53,282	\$91,443		\$30,000	\$30,000
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$348,057)	(\$351,052)		(\$312,204)	(\$312,204)
088404 C/A MHSA	\$0	(\$100)		\$0	\$0
088410 C/A MENTAL HEALTH	(\$85,738)	(\$76,276)		(\$90,000)	(\$90,000)
088411 C/A PUBLIC HEALTH	\$0	\$0		(\$26,160)	(\$26,160)
088425 C/A PERINATAL	(\$22,919)	(\$26,240)		(\$25,300)	(\$25,300)
088501 C/A SOCIAL SERVICES	(\$688,433)	(\$656,323)		(\$698,700)	(\$698,700)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$58,039)	(\$56,262)		(\$58,632)	(\$58,632)
INTRAFUND TRANSFERS	(\$1,203,189)	(\$1,166,256)		(\$1,210,996)	(\$1,210,996)
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$6,970	\$106,745		\$0	\$0
OTHER FINANCING USES	\$6,970	\$106,745		\$0	\$0
Total Expenditures/Appropriations:	\$4,302,373	\$4,890,066		\$4,952,881	\$4,952,881
Net Cost:	(\$257,535)	(\$169,450)		\$502,780	\$502,780

SOCIAL SERVICES-COUNTY INDIGENT CASES

Fund 0140 Social Services, Budget Unit 540

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

PROGRAM DESCRIPTION

State law requires each county to provide General Assistance (GA) to individuals who have no other income or means of support and are not eligible for other categorical assistance, such as Supplemental Security Income/State Supplementary Program (SSI/SSP) or Temporary Assistance to Needy Families (formerly TANF - now CalWORKS). General Assistance is considered a program of last resort. Payments to individuals and costs to administer the program are funded solely by the County General Fund.

BUDGET REQUESTS

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

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 540 - COUNTY INDIGENT CASES (FUND 0140)
Function: PUBLIC ASSISTANCE
Activity: GENERAL RELIEF

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
542603 ST REALIGNMENT 2011 AB109	\$91,153	\$94,386	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$91,153	\$94,386	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$4,465	\$2,672	\$0	\$0
799710 GENERAL ASSISTANCE COLLECTIONS	\$445,016	\$376,804	\$0	\$0
MISCELLANEOUS REVENUES	\$449,482	\$379,477	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$1,237,106	\$855,662	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$1,237,106	\$855,662	\$0	\$0
Total Revenues:	\$1,777,742	\$1,329,525	\$0	\$0
Category: 030 SERVICES AND SUPPLIES				
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$530	\$0	\$0
034802 PROF ADMIN SVS	\$307,410	\$358,429	\$0	\$0
SERVICES AND SUPPLIES	\$307,410	\$358,959	\$0	\$0
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$1,178	\$1,063	\$0	\$0
052003 SUPP/CARE INDIGENTS	\$1,122,522	\$1,398,525	\$0	\$0
OTHER CHARGES	\$1,123,701	\$1,399,589	\$0	\$0
Total Expenditures/Appropriations:	\$1,431,111	\$1,758,548	\$0	\$0
Net Cost:	(\$346,630)	\$429,023	\$0	\$0

SOCIAL SERVICES-WELFARE CASH AID PAYMENTS

Fund 0140 Social Services, Budget Unit 541

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

PROGRAM DESCRIPTION

This cost center accounts for cash aid (assistance) payments either directly to or on behalf of clients. Costs in this budget unit are funded by a combination of state and federal funds, 1991 and 2011 realignment revenue, and a County General Fund contribution. The programs in this cost center include CalWORKs payments, foster care and group home payments, assistance payments to adoptive parents, and the county share of the cost of In-Home Supportive Services (IHSS) provider wages and benefits.

BUDGET REQUESTS

The FY 2015-16 budget request includes expenditures of \$46.6 million, an increase of \$571,105 from the FY 2014-15 adjusted budget. Projected decreases from the FY 2014-15 adjusted budget in foster care assistance is offset by a substantial increase in adoptions assistance, while CalWORKs assistance is consistent with the prior year.

At the end of FY 2013-14 there was a net county cost overage due to lower Realignment revenues recognized in the budget unit than was projected. Both 1991 and 2011 Realignment revenues are recorded in the Social Services Administration (BU 501) budget unit and transferred into the Welfare Cash Aid budget unit during the fiscal year, however a portion of that transfer did not occur in FY 2013-14. As sufficient Realignment revenues were received and recognized in the Social Services Administration budget unit to offset the lower revenues in the Welfare Cash Aid budget unit, the prior period adjustment does not impact fund balance and has been included in the FY 2014-15 HSA projections.

Funding from 2011 realignment revenue at this time appears to be consistent with the program allocations that it replaced. Further, with implementation of AB-85, the 2011 realignment distribution to the Child Poverty & Family Supplemental Support Subaccount provides for additional CalWORKs grant increases as long as the ongoing cumulative costs of all prior grant increases provided are fully funded. Thus, the county will not be required to contribute a share of cost to cover the costs of these grant increases. The County General Fund contribution is budgeted at \$2.9 million, an increase of \$84,948 (3 percent) from FY 2014-15 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

The most significant threat to this budget lies in risk associated with growing caseloads in child welfare programs as well as changes to foster care due to legislative and court decisions. In previous years, group homes, foster family homes, and foster family agencies have received substantial rate increases. Court decisions established an annual determination of cost of living increases to these rates. Further, the legislature has approved the extension of foster care and in some cases adoption assistance benefits to families of adopted children up to 21 years of age. This increase was phased in over a three-year period (which just ended), but it will add costs for care of young adults who would have otherwise "aged out" of the system. It is expected that in FY 2014-15, the \$200 million statewide restoration of funding for child welfare services will be completed as part of 2011 Realignment growth allocations. These increased resources for program services, will allow more emphasis to be placed on activities to decrease the number of children placed in foster care and/or adoptive homes while continuing to maintain their safety as well as services to support children being placed in less restrictive settings, such as treatment services in foster care settings instead of group homes.

IHSS provider wage and benefit costs in this budget are projected to remain stable through FY 2015-16, under the premise that Shasta County will continue the current level of provider wage and benefits. However, depending on the terms and timing of when a new contract is negotiated, the cost may be increased. IHSS program costs are subject to the IHSS Maintenance of Effort (MOE) established in FY 2012-13. The MOE sets a capped annual county cost for IHSS provider wages and benefits, IHSS program services, and IHSS Public Authority costs. The MOE increased 3.5 percent in FY 2014-15 and will continue to increase by 3.5 percent annually when the 1991 realignment revenue base is met. In years where revenue falls and base is not met, the annual MOE increase will not occur. Any negotiated increase in wages and benefits would have to be approved by the state and the MOE would be adjusted to reflect the county's share of the cost increase. The MOE was implemented by the state in advance of approval by the federal Centers for Medicare and Medicaid Services (CMS) as part of a Coordinated Care Initiative (CCI) to control the state share of Medi-Cal costs for elderly and disabled adults. If CMS or the state declines to implement the CCI, the MOE will become inactive and the county will revert to paying one-third of the non-federal costs in the local programs.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
531200 ST AFDC FGU ASSIST AID	\$5,393,053	\$387,081		\$1,342,870	\$1,342,870
531300 ST FOSTER CARE ASST	\$269,412	\$58,485		\$355,404	\$355,404
531500 STATE REALIGNMENT SOCIAL SVS	\$12,444,460	\$16,111,027		\$16,520,933	\$16,520,933
531501 STATE REALGNMNT FAMILY SUPPORT	\$0	\$4,905,775		\$0	\$0
531700 STATE IHSS INHOME	\$229,075	\$0		\$0	\$0
531800 STATE FOOD STAMPS	\$0	\$161,601		\$0	\$0
532100 STATE WIC SMOKING CESSATION	\$0	\$27,107		\$0	\$0
542603 ST REALIGNMENT 2011 AB109	\$4,889,020	\$6,377,089		\$6,272,236	\$6,272,236
551000 FEDERAL AID FAM W/DEP CHILDREN	\$4,693,674	\$4,362,741		\$9,615,173	\$9,615,173
551001 FED SUPPLMNTL SECURITY INCOME	\$158,022	\$130,686		\$121,000	\$121,000
551051 FEDERAL IHSS INHOME	\$285,154	\$0		\$0	\$0
551100 FEDERAL FOSTER CARE ASST	\$4,037,255	\$4,189,222		\$4,177,294	\$4,177,294
551410 FEDERAL AID TO ADOPTIVE CHILD	\$4,869,302	\$5,200,360		\$5,196,708	\$5,196,708
INTERGOVERNMENTAL REVENUES	\$37,268,428	\$41,911,176		\$43,601,618	\$43,601,618
Category: 600 CHARGES FOR SERVICES					
693162 CHGS FOR SVS INSUR PREMIUMS	\$42,700	\$0		\$0	\$0
CHARGES FOR SERVICES	\$42,700	\$0		\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$404	\$81,764		\$0	\$0
795120 WELFARE REPAYMENTS	\$122,224	\$134,512		\$100,000	\$100,000
795121 WELFARE RPYMT FR CHILD SUPPORT	\$354,284	\$386,643		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$59,104		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$229,846	\$3,258,996		\$0	\$0
MISCELLANEOUS REVENUES	\$706,758	\$3,921,020		\$100,000	\$100,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,749,140	\$2,831,613		\$2,916,562	\$2,916,562
OTHR FINANCING SOURCES TRAN IN	\$2,749,140	\$2,831,613		\$2,916,562	\$2,916,562
Total Revenues:					
	\$40,767,027	\$48,663,811		\$46,618,180	\$46,618,180
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$49,517	\$0		\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,173		\$0	\$0
SERVICES AND SUPPLIES	\$49,517	\$1,173		\$0	\$0
Category: 050 OTHER CHARGES					
052000 SUPPORT & CARE OF PERSONS	\$169,764	\$145,217		\$0	\$0
052004 SUPP/CARE MINORS/WARDS	\$10,915,656	\$11,573,136		\$12,037,410	\$12,037,410

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

Function: PUBLIC ASSISTANCE

Activity: AID PROGRAMS

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$16,069,219	\$15,948,753	\$16,603,889	\$16,603,889	\$16,603,889
052006 SUPP/CARE FOSTER CHILDREN	\$12,650,469	\$11,681,374	\$12,967,081	\$12,967,081	\$12,967,081
052009 SUPP/CARE ADULTS	\$5,220,485	\$4,840,387	\$5,009,800	\$5,009,800	\$5,009,800
OTHER CHARGES	\$45,025,594	\$44,188,867	\$46,618,180	\$46,618,180	\$46,618,180
Total Expenditures/Appropriations:	\$45,075,111	\$44,190,041	\$46,618,180	\$46,618,180	\$46,618,180
Net Cost:	\$4,308,084	(\$4,473,770)	\$0	\$0	\$0

SOCIAL SERVICES-COUNTY INDIGENT CASES

Fund 0060 General Fund, Budget Unit 542

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

PROGRAM DESCRIPTION

State law requires each county to provide General Assistance (GA) to individuals who have no other income or means of support and are not eligible for other categorical assistance, such as Supplemental Security Income/State Supplementary Program (SSI/SSP) or Temporary Assistance to Needy Families (formerly TANF - now CalWORKS). General Assistance is considered a program of last resort. Payments to individuals and costs to administer the program are funded solely by the County General Fund.

There are three groups of General Assistance recipients: "Temporary Incapacitated," "Employable," and "Interim Assistance." "Temporary Incapacitated" provides payment for individuals deemed by a physician to be temporarily unable to work. Generally, such temporary incapacity is limited to six months or less. "Employable" provides employment, training and work experience to recipients. Employable recipients are eligible to participate for only three months out of each twelve month period. "Interim Assistance" provides payments to those individuals meeting General Assistance eligibility criteria who have a disability, and are awaiting a decision on Federal SSI and/or State SSP. Once eligibility for SSI/SSP is determined and benefits begin to flow, repayment of General Assistance aid payments are made to this budget unit from the Social Security Administration.

BUDGET REQUESTS

Beginning in FY 2015-16, this budget (formerly BU 540) will be in the General Fund to omit the need to reconcile the budget each year based on General Fund support. The FY 2015-16 budget request includes expenditures totaling \$2 million. Of this, over eighty percent goes directly to assistance payments for eligible clients. Salaries and operating costs to determine the eligibility of prospective clients and administer the program are charged to this budget as a professional service from the Social Services budget (BU 501) based upon staff time studies. Overall administrative expenditures have decreased from the FY 2014-15 adjusted budget by \$20,150. GA payments are considered a loan to the recipient, and revenues in this budget come from repayment of benefits when a client becomes eligible for another assistance program such as SSI/SSP or when they are employed and have the means to repay. These repayment revenues are projected at \$400,000, lower than current year projections by \$25,000. The cost of providing General Assistance payments to individuals who would have been incarcerated but for AB 109 Public Safety Realignment provisions is paid from the AB 109 allocation. For FY 2014-15, \$94,642 (estimate) is to be provided to offset the General Assistance cost. For FY 2015-16, \$141,040 has been budgeted, with any amount of this funding remaining unspent to be designated for use in future years. The net cost to the General Fund is \$1.5 million.

SUMMARY OF RECOMMENDATIONS

The CEO supports a department post-submission recommendation to include \$52,250 in professional services to support Shasta's GA payments being included on Electronic Benefit Transfer (EBT) cards as opposed to hard copy checks. The eligibility C-IV system has approved this modification to the cards. This modification will greatly improve the process for directing GA financial resources to clients.

PENDING ISSUES AND POLICY CONSIDERATIONS

Monthly maximum General Assistance payments are based on a statutory formula that uses federal poverty level, cost of housing in the geographical area, and adjustments to Aid to Families with Dependent Children / CalWORKS. The current maximum monthly aid payment (effective March 1, 2014) is \$312; however on April 1, 2015 this is increasing by five percent to \$328, per the formula authorized by the Board of Supervisors on December 17, 2013. These amounts have been calculated to be the appropriate amount for Shasta County.

With implementation of AB-85, the 2011 realignment distribution to the Child Poverty & Family Supplemental Support Subaccount provides for additional CalWORKs grant increases as long as the ongoing cumulative costs of all prior grant increases provided are fully funded. Counties will not be required to contribute a share of cost to cover the costs of these grant increases. However, if changes to the CalWORKs payments occur, the GA maximum grant will be recomputed to ensure the new level of monthly support, the cost of which 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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
542603 ST REALIGNMENT 2011 AB109	\$0	\$0	\$141,040	\$141,040
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$141,040	\$141,040
Category: 700 MISCELLANEOUS REVENUES				
799710 GENERAL ASSISTANCE COLLECTIONS	\$0	\$0	\$400,000	\$400,000
MISCELLANEOUS REVENUES	\$0	\$0	\$400,000	\$400,000
Total Revenues:	\$0	\$0	\$541,040	\$541,040
Category: 030 SERVICES AND SUPPLIES				
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$52,250	\$52,250
034802 PROF ADMIN SVS	\$0	\$0	\$380,630	\$380,630
SERVICES AND SUPPLIES	\$0	\$0	\$432,880	\$432,880
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$12,462	\$12,462
052003 SUPP/CARE INDIGENTS	\$0	\$0	\$1,686,300	\$1,686,300
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$0	\$0	\$5,000	\$5,000
OTHER CHARGES	\$0	\$0	\$1,703,762	\$1,703,762
Total Expenditures/Appropriations:	\$0	\$0	\$2,136,642	\$2,136,642
Net Cost:	\$0	\$0	\$1,595,602	\$1,595,602

HOUSING AND COMMUNITY ACTION PROGRAMS-HOUSING AUTHORITY

Fund 0060 General, Budget Unit 543

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

PROGRAM DESCRIPTION

The Housing Authority administers the Housing Choice Vouchers (formerly Section 8) Rental Assistance Program through a contract with the U.S. Department of Housing and Urban Development (HUD). Monthly rental assistance payments are made directly to landlords on behalf of low-income tenants. Eligibility is limited to families and the elderly or disabled. There are presently 912 tenant-based vouchers in this program. The Housing Authority assists local efforts to provide affordable housing opportunities to low-income residents.

Three additional social service programs are provided clients: Family Self Sufficiency (FSS) provides mentoring and referral services to assist families in achieving economic self-sufficiency. The Family Unification Program (FUP) provides subsidized housing so that divided families can be reunited. The Veterans Affairs Supportive Housing (VASH) program combines Housing Choice Voucher Rental Assistance for homeless Veterans with case management and clinical services provided by the U.S. Department of Veterans Affairs (VA).

Expenditures within this budget unit are funded by the U.S. Department of Housing and Urban Development. Payments of \$4.8 million made by the Housing Authority directly to landlords are not reflected in this budget.

Effective January 2, 2012, the California Department of Housing and Community Development transferred 268 tenant-based vouchers to the Housing Authority. This change increased the number of housing vouchers administered from 644 to 912 and expanded the service area to include the counties of Modoc, Siskiyou, and Trinity. Since July 1, 2013, HUD has awarded 56 VASH vouchers, increasing the total number of housing vouchers administered to 968.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$897,700 and revenue in the amount of \$831,269, which results in a net County cost of \$66,431. The General Fund contribution is requested to offset building and equipment use (A-87) charges, which decreased by 65 percent. Net county cost has a corresponding decrease of \$122,507, when compared to the FY 2014-15 adjusted budget. Salaries and benefits include an increase in part due to termination pay for a long-term employee. The Department proposes to add a Housing Supervisor to provide a smooth transition for the retirement of a long-term employee and to create an appropriate career ladder for Housing employees. The proposed position is 100 percent funded by federal Housing Authority revenue.

SUMMARY OF RECOMMENDATIONS

The CEO recommends that that the unallocated salary savings of \$80,008 be removed and federal housing authority revenue be increased in a commensurate amount.

PENDING ISSUES AND POLICY CONSIDERATIONS

The budget passed by Congress for Federal fiscal year 2015 requires HUD to continue to underfund administrative fees earned by housing authorities nationwide. Two vacant Housing Authority positions will remain unfilled pending passage of the Federal fiscal year 2015 budget. Management has taken steps to curb controllable costs within services and supplies. Revenue allocations from HUD will be monitored and expenditure levels will be adjusted accordingly.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
559200 FEDERAL HOUSING AUTHORITY	\$686,466	\$666,641	\$865,675	\$865,675
559201 FEDERAL HUD GRANT	\$0	\$14,379	\$25,602	\$25,602
559210 FED HUD RENT ASST PORTABILITY	\$0	\$0	\$20,000	\$20,000
INTERGOVERNMENTAL REVENUES	\$686,466	\$681,021	\$911,277	\$911,277
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$795	\$11,809	\$0	\$0
MISCELLANEOUS REVENUES	\$795	\$11,809	\$0	\$0
Total Revenues:	\$687,262	\$692,830	\$911,277	\$911,277
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$331,452	\$324,757	\$436,732	\$436,732
011200 TERMINATION/SPECIAL PAY	\$450	\$6,516	\$27,000	\$27,000
017000 EXTRA HELP	\$14,663	\$15,699	\$10,000	\$10,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$505	\$505	\$508	\$508
018100 EMPLOYER SHARE OASDI	\$25,086	\$24,656	\$35,365	\$35,365
018201 EMPLOYER SHARE RETIREMENT	\$44,457	\$46,780	\$67,007	\$67,007
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$6,300	\$6,300
018300 EMPLOYER SHARE HEALTH INSUR	\$72,757	\$63,397	\$103,127	\$103,127
018307 EMPLOYR SHR OTHER POST EMP BEN	\$6,628	\$28,350	\$12,786	\$12,786
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,180	\$2,496	\$2,487	\$2,487
018500 WORKERS COMP EXPOSURE	\$3,061	\$3,122	\$5,848	\$5,848
018501 WORKERS COMP EXPERIENCE	\$1,440	\$816	\$1,228	\$1,228
SALARIES AND BENEFITS	\$503,682	\$517,099	\$708,388	\$708,388
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$12	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,970	\$1,744	\$1,800	\$1,800
032590 CHGS FAC MGMT COMM	\$133	\$118	\$100	\$100
032591 CHGS IT COMM	\$1,182	\$919	\$954	\$954
032900 HOUSEHOLD EXPENSE	\$62	\$0	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$9,599	\$9,531	\$9,000	\$9,000
033102 INSUR XP LIABILITY EXPOSURE	\$325	\$369	\$1,764	\$1,764
033103 INSUR XP MISCELLANEOUS	\$1,020	\$1,344	\$1,074	\$1,074
033105 INSUR XP LIABILITY EXPERIENCE	\$132	\$144	\$519	\$519
033500 MAINTENANCE OF EQUIPMENT	\$17	\$17	\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$1,145	\$945	\$1,036	\$1,036
033791 CHGS FAC MGMT MAINT STR	\$12,541	\$10,036	\$10,000	\$10,000
034100 MEMBERSHIPS	\$1,592	\$1,142	\$1,592	\$1,592

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,155	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$4,283	\$5,309	\$5,000	\$5,000	\$5,000
034526 OFFICE XP POSTAGE	\$0	\$0	\$100	\$100	\$100
034529 OFFICE XP PUBLICATIONS	\$892	\$892	\$992	\$992	\$992
034532 OFFICE XP ENVELOPES	\$509	\$744	\$1,100	\$1,100	\$1,100
034590 CHGS OC PHOTOCOPY SVS	\$126	\$636	\$432	\$432	\$432
034591 CHGS OC POSTAGE SVS	\$9,693	\$8,750	\$10,000	\$10,000	\$10,000
034592 CHGS OC OTHER MAIL SVS	\$236	\$419	\$603	\$603	\$603
034800 PROF & SPECIAL SERVICES	\$0	\$16	\$5,000	\$5,000	\$5,000
034837 PROF PREEMPLOYMENT SVS	\$0	\$776	\$1,000	\$1,000	\$1,000
034861 PROF HSG SVS	\$15,490	\$9,857	\$9,805	\$9,805	\$9,805
034890 CHGS FAC MGMT PROF SVS	\$97	\$321	\$416	\$416	\$416
034892 CHGS IT PROFESSIONAL SVS	\$18,671	\$19,180	\$19,110	\$19,110	\$19,110
034900 PUBLICATIONS & LEGAL NOTICES	\$288	\$162	\$230	\$230	\$230
035100 RENTS & LEASES OF EQUIPMENT	\$3,898	\$3,898	\$3,899	\$3,899	\$3,899
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$64	\$0	\$0	\$0
035530 MNR EQP IT APRV	\$0	\$3,562	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$8,866	\$8,579	\$14,015	\$14,015	\$14,015
035591 CHGS IT HARDWARE EQP	\$5,463	\$0	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$1,248	\$2,547	\$4,000	\$4,000	\$4,000
035941 TRANS/TRVL MILEAGE	\$144	\$238	\$0	\$0	\$0
035942 TRANS/TRVL TRAINING	\$30	\$30	\$6,000	\$6,000	\$6,000
035943 TRANS/TRVL CONFERENCES	\$0	\$2,222	\$2,500	\$2,500	\$2,500
035949 TRANS/TRVL MEALS	\$238	\$85	\$0	\$0	\$0
035950 TRANS/TRVL LODGING	\$53	\$55	\$0	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$7,603	\$1,195	\$3,828	\$3,828	\$3,828
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$143	\$44	\$396	\$396	\$396
036100 UTILITIES	\$20,202	\$21,162	\$21,968	\$21,968	\$21,968
SERVICES AND SUPPLIES	\$127,901	\$118,229	\$138,633	\$138,633	\$138,633
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$59,397	\$60,006	\$46,656	\$46,656	\$46,656
050003 BUILDING & EQUIPMENT USE A-87	\$123,933	\$188,938	\$66,431	\$66,431	\$66,431
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$0	\$20,000	\$20,000	\$20,000
OTHER CHARGES	\$183,330	\$248,945	\$133,087	\$133,087	\$133,087
Category: 080 INTRAFUND TRANSFERS					
088590 C/A CAA	(\$1,664)	(\$2,506)	(\$2,400)	(\$2,400)	(\$2,400)
088596 C/A CDBG	(\$2,054)	\$0	\$0	\$0	\$0

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
INTRAFUND TRANSFERS	(\$3,718)	(\$2,506)	(\$2,400)	(\$2,400)
Total Expenditures/Appropriations:	\$811,195	\$881,768	\$977,708	\$977,708
Net Cost:	\$123,933	\$188,938	\$66,431	\$66,431

VETERANS SERVICE OFFICE
Fund 0060 General, Budget Unit 570
J. C. "Mac" McCraw, Veterans Service Officer

PROGRAM DESCRIPTION

The Shasta County Veterans Service Office (CVSO) was established pursuant to Section 970 of the California Military Veterans Code. The CVSO assists over 20,000 veterans and their dependents residing within the County in obtaining a variety of benefits from the State Department of Veterans Affairs 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 and burial benefits. The CVSO also assists veterans and their eligible dependents with obtaining educational entitlements and special adaptive housing and auto grants.

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 Social Services 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 VA sponsored programs.

The CVSO manages an aggressive outreach program to assist homeless and special needs veterans living in remote locations within Shasta County. This program includes outpatient clinic briefings during new patient orientation classes, monthly site visits to the senior nutrition center in Burney, special transitional counseling for California National Guard members returning from overseas active duty, as well as a partnership with the California Department of Corrections to provide counseling to veterans recently paroled from prison.

The program is funded by the State Department of Veterans' Affairs and a County General Fund subsidy.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$436,014 and revenues in the amount of \$130,000. The department anticipates ending FY 2014-15 under budget by \$7,086. Due to legislation enacted in FY 2014-15, which included additional funding, the CVSO was able to increase veteran outreach in the outlying areas of the county. This funding is anticipated to be continued in FY 2015-16.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a change increasing Health Insurance by \$4,000.

PENDING ISSUES AND POLICY CONSIDERATIONS

The CVSO anticipates that the additional funding will continue. If this funding is not received, the budget will need to be modified to reflect the loss of revenue.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
545000 STATE AID VETERAN AFFAIRS	\$134,294	\$166,784	\$130,000	\$130,000
INTERGOVERNMENTAL REVENUES	\$134,294	\$166,784	\$130,000	\$130,000
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$221	\$3,742	\$0	\$0
MISCELLANEOUS REVENUES	\$221	\$3,742	\$0	\$0
Total Revenues:	\$134,515	\$170,526	\$130,000	\$130,000
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$197,603	\$188,723	\$204,009	\$204,009
011200 TERMINATION/SPECIAL PAY	\$0	\$13,430	\$0	\$0
017000 EXTRA HELP	\$28,194	\$56,867	\$40,000	\$40,000
017502 OVERTIME PAY	\$325	\$116	\$500	\$500
017509 HOLIDAY OVERTIME PAY	\$526	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$722	\$384	\$0	\$0
018100 EMPLOYER SHARE OASDI	\$15,444	\$15,873	\$16,914	\$16,914
018201 EMPLOYER SHARE RETIREMENT	\$26,887	\$26,593	\$32,081	\$32,081
018204 EMPLOYER SHARE DEFERRED COMP	\$8,750	\$2,220	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$42,737	\$37,029	\$40,804	\$40,804
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,951	\$17,297	\$6,121	\$6,121
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,078	\$1,814	\$1,387	\$1,387
018500 WORKERS COMP EXPOSURE	\$2,004	\$2,323	\$3,081	\$3,081
SALARIES AND BENEFITS	\$329,227	\$362,673	\$353,897	\$353,897
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$45	\$41	\$30	\$30
032500 COMMUNICATIONS EXPENSE	\$2,078	\$2,531	\$2,400	\$2,400
032590 CHGS FAC MGMT COMM	\$63	\$59	\$57	\$57
032591 CHGS IT COMM	\$3,878	\$3,983	\$3,620	\$3,620
032900 HOUSEHOLD EXPENSE	\$548	\$310	\$250	\$250
032992 CHGS FAC MGMT HSHLD XP	\$8,210	\$7,669	\$7,235	\$7,235
033102 INSUR XP LIABILITY EXPOSURE	\$212	\$270	\$930	\$930
033103 INSUR XP MISCELLANEOUS	\$312	\$528	\$409	\$409
033500 MAINTENANCE OF EQUIPMENT	\$98	\$0	\$300	\$300
033592 CHGS IT MNT HARD/SOFTWARE	\$801	\$756	\$828	\$828
033791 CHGS FAC MGMT MAINT STR	\$19,448	\$15,115	\$4,795	\$4,795
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$51	\$27	\$0	\$0
034100 MEMBERSHIPS	\$1,090	\$2,290	\$1,120	\$1,120

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

Function: PUBLIC ASSISTANCE

Activity: VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$410		\$0	\$0
034500 OFFICE EXPENSE	\$8,697	\$7,049		\$10,000	\$10,000
034591 CHGS OC POSTAGE SVS	\$4,177	\$4,317		\$4,656	\$4,656
034592 CHGS OC OTHER MAIL SVS	\$636	\$719		\$605	\$605
034800 PROF & SPECIAL SERVICES	\$188	\$1,875		\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$717	\$1,628		\$500	\$500
034890 CHGS FAC MGMT PROF SVS	\$0	\$192		\$312	\$312
034892 CHGS IT PROFESSIONAL SVS	\$11,994	\$15,272		\$16,000	\$16,000
035100 RENTS & LEASES OF EQUIPMENT	\$1,864	\$1,864		\$1,900	\$1,900
035500 MINOR EQUIPMENT	\$107	\$247		\$150	\$150
035591 CHGS IT HARDWARE EQP	\$4,696	\$1,766		\$1,500	\$1,500
035592 CHGS IT TELECOMM EQP	\$128	\$172		\$70	\$70
035700 SPECIAL DEPARTMENTAL EXPENSE	\$606	\$0		\$50	\$50
035900 TRANSPORTATION & TRAVEL	\$4,436	\$6,044		\$7,000	\$7,000
036100 UTILITIES	\$4,152	\$4,313		\$5,474	\$5,474
SERVICES AND SUPPLIES	\$79,244	\$79,459		\$70,191	\$70,191
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$9,946	\$13,041		\$14,056	\$14,056
050003 BUILDING & EQUIPMENT USE A-87	\$17,751	\$9,206		\$9,207	\$9,207
OTHER CHARGES	\$27,697	\$22,247		\$23,263	\$23,263
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$7,337)	(\$7,337)		(\$7,337)	(\$7,337)
INTRAFUND TRANSFERS	(\$7,337)	(\$7,337)		(\$7,337)	(\$7,337)
Total Expenditures/Appropriations:	\$428,832	\$457,043		\$440,014	\$440,014
Net Cost:	\$294,316	\$286,517		\$310,014	\$310,014

COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

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

PROGRAM DESCRIPTION

The Community Action Agency (CAA) budget unit supports a variety of social service programs that aid senior citizens and the low-income population. Activities include the administrative support for first-time homebuyer down payment assistance programs and for owner-occupied housing rehabilitation. Administration of both the City of Anderson's housing loan portfolio and affordable housing programs is provided via contract with the City of Anderson.

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

Not included in this budget are payments made directly to nonprofit agencies by other governmental entities in the amount of \$109,532 for the federal Emergency Food and Shelter Program and \$373,349 for the federal Homeless Continuum of Care.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$486,100 and revenues in the amount of \$426,635 which results in a net County cost of \$59,465. The net County cost decreased by \$59,427 when compared to the FY 2014-15 adjusted budget. The reason for the large decrease was the significant decrease in A-87 costs.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 200 LICENSES, PERMITS & FRANCHISES				
216300 MARRIAGE LICENSE	\$34,186	\$31,894	\$43,478	\$43,478
LICENSES, PERMITS & FRANCHISES	\$34,186	\$31,894	\$43,478	\$43,478
Category: 500 INTERGOVERNMENTAL REVENUES				
561130 FEDERAL CAA GRANT	\$271,323	\$287,638	\$310,022	\$310,022
561180 FEDERAL FEMA HOMELESS GRANT	\$2,103	\$2,235	\$2,235	\$2,235
563160 ANDERSON HOME ADMIN	\$0	\$0	\$20,000	\$20,000
563164 CITY OF ANDERSON CDBG ADMIN	\$0	\$1,971	\$13,000	\$13,000
563165 CITY OF REDDING CDBG	\$20,000	\$20,000	\$20,000	\$20,000
563250 ANDERSON RECAPTURED ADMIN	\$16,944	\$17,333	\$17,900	\$17,900
563700 CONTRIBUTION FROM REDDING	\$4,750	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$315,120	\$329,178	\$383,157	\$383,157
Category: 600 CHARGES FOR SERVICES				
693030 CONTRACT SERVICES REVENUE	\$0	\$1,187	\$0	\$0
CHARGES FOR SERVICES	\$0	\$1,187	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
792500 DONATIONS/CONTRIBUTIONS	\$0	\$100	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$438	\$3,810	\$0	\$0
MISCELLANEOUS REVENUES	\$438	\$3,910	\$0	\$0
Total Revenues:	\$349,745	\$366,170	\$426,635	\$426,635
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$152,643	\$150,680	\$155,828	\$155,828
017000 EXTRA HELP	\$1,330	\$2,344	\$30,000	\$30,000
017502 OVERTIME PAY	\$0	\$105	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$216	\$216	\$218	\$218
018100 EMPLOYER SHARE OASDI	\$11,430	\$11,104	\$12,580	\$12,580
018201 EMPLOYER SHARE RETIREMENT	\$20,636	\$22,071	\$24,505	\$24,505
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$2,700	\$2,700
018300 EMPLOYER SHARE HEALTH INSUR	\$32,449	\$30,109	\$30,466	\$30,466
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,052	\$13,286	\$4,675	\$4,675
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,414	\$1,118	\$1,059	\$1,059
018500 WORKERS COMP EXPOSURE	\$1,359	\$1,378	\$2,345	\$2,345
SALARIES AND BENEFITS	\$224,534	\$232,415	\$264,376	\$264,376
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$1,322	\$1,279	\$1,350	\$1,350
032590 CHGS FAC MGMT COMM	\$84	\$75	\$96	\$96

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$934	\$838	\$827	\$827	
032992 CHGS FAC MGMT HSHLD XP	\$5,953	\$6,068	\$7,993	\$7,993	
033100 INSURANCE EXPENSE	\$33	\$33	\$33	\$33	
033102 INSUR XP LIABILITY EXPOSURE	\$144	\$163	\$707	\$707	
033103 INSUR XP MISCELLANEOUS	\$1,284	\$1,488	\$1,317	\$1,317	
033592 CHGS IT MNT HARD/SOFTWARE	\$445	\$661	\$725	\$725	
033700 MAINTENANCE OF STRUCTURES	\$0	\$180	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$7,899	\$6,316	\$7,943	\$7,943	
034100 MEMBERSHIPS	\$1,085	\$1,133	\$1,121	\$1,121	
034500 OFFICE EXPENSE	\$2,791	\$4,602	\$7,000	\$7,000	
034526 OFFICE XP POSTAGE	\$420	\$470	\$500	\$500	
034532 OFFICE XP ENVELOPES	\$728	\$36	\$100	\$100	
034591 CHGS OC POSTAGE SVS	\$479	\$750	\$1,000	\$1,000	
034592 CHGS OC OTHER MAIL SVS	\$236	\$236	\$238	\$238	
034800 PROF & SPECIAL SERVICES	\$2,500	\$13,684	\$20,000	\$20,000	
034804 PROF APPRAISAL SVS	\$0	\$250	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$528	\$0	\$0	
034861 PROF HSG SVS	\$20,000	\$20,225	\$30,000	\$30,000	
034890 CHGS FAC MGMT PROF SVS	\$60	\$210	\$399	\$399	
034892 CHGS IT PROFESSIONAL SVS	\$12,510	\$13,354	\$13,419	\$13,419	
034900 PUBLICATIONS & LEGAL NOTICES	\$623	\$858	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$0	\$6	\$0	\$0	
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$91	\$0	\$0	
035530 MNR EQP IT APRV	\$0	\$5,146	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$5,067	\$365	\$4,750	\$4,750	
035591 CHGS IT HARDWARE EQP	\$5,656	\$769	\$3,741	\$3,741	
035592 CHGS IT TELECOMM EQP	\$0	\$61	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$21	\$0	\$0	\$0	
035940 TRANS/TRVL FUEL	\$0	\$112	\$0	\$0	
035941 TRANS/TRVL MILEAGE	\$405	\$44	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$0	\$4,018	\$3,000	\$3,000	
035943 TRANS/TRVL CONFERENCES	\$1,170	\$0	\$3,000	\$3,000	
036100 UTILITIES	\$12,589	\$13,176	\$21,085	\$21,085	
SERVICES AND SUPPLIES	\$84,447	\$97,240	\$131,344	\$131,344	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$11,812	\$11,217	\$10,915	\$10,915	
050003 BUILDING & EQUIPMENT USE A-87	\$102,151	\$69,072	\$2,921	\$2,921	
052000 SUPPORT & CARE OF PERSONS	\$62,307	\$64,146	\$76,544	\$76,544	

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER CHARGES	\$176,271	\$144,437	\$90,380	\$90,380
Category: 080 INTRAFUND TRANSFERS				
088410 C/A MENTAL HEALTH	\$0	(\$2,375)	\$0	\$0
088501 C/A SOCIAL SERVICES	\$0	(\$1,583)	\$0	\$0
INTRAFUND TRANSFERS	\$0	(\$3,959)	\$0	\$0
Total Expenditures/Appropriations:	\$485,252	\$470,134	\$486,100	\$486,100
Net Cost:	\$135,507	\$103,963	\$59,465	\$59,465

CAL-HOME

Fund 0187 General, Budget Unit 591

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

PROGRAM DESCRIPTION

The County was awarded funding under the CalHome Program through the California Department of Housing and Community Development. All CalHome grant monies are currently funded by general obligation bond funds issued by the State of California pursuant to the passage of the Housing and Emergency Shelter Trust Fund Act of 2006, commonly known as Proposition 1C.

The CalHome Program provides assistance to low- and very-low income homeowners for the purpose of rehabilitating substandard, owner-occupied homes. Assistance is provided to homeowners in the form of low-interest loans, which may not exceed \$52,000. Services are offered throughout the unincorporated areas of the County. Housing rehabilitation services include the repair or replacement of roofs, siding, weather-efficient windows, heating systems, air conditioning systems, plumbing, and electrical systems.

In addition, the CalHome Program provides low-interest loans to qualified low-income homebuyers to help with their down payment and closing costs. The maximum home purchase price is \$180,000 and the maximum CalHome loan is \$60,000.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$45,845 and revenues in the amount of \$45,845. The revenues that support the activities in this budget unit are exclusively from the CalHome Program grant funds. There is no required match or general fund contribution associated with this cost center

SUMMARY OF RECOMMENDATIONS

The CEO recommends the removal of the unallocated salary savings and additional revenue be added to the budget. Revenues and expenditures are both recommended at \$80,819,

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$410,603	\$212,628	\$80,819	\$80,819	
INTERGOVERNMENTAL REVENUES	\$410,603	\$212,628	\$80,819	\$80,819	
Total Revenues:					
	\$410,603	\$212,628	\$80,819	\$80,819	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$116	\$44,428	\$44,428	
017000 EXTRA HELP	\$1,562	\$2,147	\$5,000	\$5,000	
018100 EMPLOYER SHARE OASDI	\$22	\$39	\$3,472	\$3,472	
018201 EMPLOYER SHARE RETIREMENT	\$0	\$17	\$7,028	\$7,028	
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$26	\$13,465	\$13,465	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$2	\$1,333	\$1,333	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$14	\$18	\$282	\$282	
018500 WORKERS COMP EXPOSURE	\$13	\$19	\$623	\$623	
SALARIES AND BENEFITS	\$1,612	\$2,389	\$75,631	\$75,631	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1	\$2	\$188	\$188	
034861 PROF HSG SVS	\$75	\$186	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$76	\$188	\$5,188	\$5,188	
Total Expenditures/Appropriations:					
	\$1,689	\$2,577	\$80,819	\$80,819	
Net Cost:					
	(\$408,914)	(\$210,050)	\$0	\$0	

HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

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

PROGRAM DESCRIPTION

The Department of Housing and Community Action Programs administers the HOME Investment Partnerships Program (HOME). HOME is authorized under Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended. The program offers a wide range of affordable housing activities.

In the unincorporated area of the County, this program has offered down payment assistance loans for first-time homebuyers and loans to low-income homeowners for owner-occupied housing rehabilitation. The County was awarded \$1 million in HOME grants to provide tenant-based rental assistance, which is administered by the Community Action Agency in the unincorporated area of the County and the cities of Anderson and Shasta Lake.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$697,556 and revenues in the amount of \$410,000. This budget is currently funded by \$287,556 from HOME loan principal repayments; an estimated \$10,000 from interest on loan repayments; and \$400,000 from new HOME grants. There is no required match of General Fund contribution associated with this budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$265	\$994	\$0	\$0
420110 INTEREST ON PAYMENTS	\$31,012	\$17,593	\$10,000	\$10,000
REVENUE FROM MONEY & PROPERTY	\$31,278	\$18,587	\$10,000	\$10,000
Category: 500 INTERGOVERNMENTAL REVENUES				
561163 FED HOME TENANT RENTAL ASSIST	\$0	\$0	\$400,000	\$400,000
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$400,000	\$400,000
Total Revenues:	\$31,278	\$18,587	\$410,000	\$410,000
Category: 030 SERVICES AND SUPPLIES				
034500 OFFICE EXPENSE	\$0	\$0	\$500	\$500
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$100	\$100
SERVICES AND SUPPLIES	\$0	\$0	\$600	\$600
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$4,979	(\$110)	(\$3,044)	(\$3,044)
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$242,424	\$700,000	\$700,000
OTHER CHARGES	\$4,979	\$242,313	\$696,956	\$696,956
Total Expenditures/Appropriations:	\$4,979	\$242,313	\$697,556	\$697,556
Net Cost:	(\$26,299)	\$223,726	\$287,556	\$287,556

**CDBG ADMINISTRATION/HOUSING AND COMMUNITY ACTION
PROGRAMS-HOUSING REHABILITATION**

Fund 0197 Shasta Housing Rehab, Budget Unit 596

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

PROGRAM DESCRIPTION

The Housing Rehabilitation/Community Development Block Grant (CDBG) Administration acquires resources and administers rehabilitation and repair activities funded by the CDBG Program for homes owned and occupied by low-income persons. Services are offered in targeted areas throughout the unincorporated area of the County.

The department manages an outstanding loan portfolio of more than \$4 million. As these funds are repaid to the County, they become "program income" and are recycled into the programs in the form of low interest loans and other activities. During FY 2015-16, program income and a new grant award will support a business assistance loan program. Low-interest business assistance loans that total up to \$242,670 are not reflected in this budget.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$41,470 and revenues in the amount of \$26,025. Total appropriations exceed revenue by \$15,445, which is available from fund balance generated by principal payments to loans receivable. There is no General Fund contribution associated with this cost center.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$16	\$17		\$25	\$25
420110 INTEREST ON PAYMENTS	\$11,374	\$13,088		\$1,000	\$1,000
REVENUE FROM MONEY & PROPERTY	\$11,390	\$13,106		\$1,025	\$1,025
Category: 500 INTERGOVERNMENTAL REVENUES					
562200 FEDERAL CDBG ADMIN	\$0	\$0		\$25,000	\$25,000
562201 FEDERAL CDBG REVENUES	\$92,970	\$0		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$92,970	\$0		\$25,000	\$25,000
Total Revenues:					
	\$104,361	\$13,106		\$26,025	\$26,025
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$397		\$0	\$0
017000 EXTRA HELP	\$0	\$0		\$21,200	\$21,200
018100 EMPLOYER SHARE OASDI	\$0	\$29		\$308	\$308
018201 EMPLOYER SHARE RETIREMENT	\$0	\$58		\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$91		\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$7		\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$2		\$121	\$121
018500 WORKERS COMP EXPOSURE	\$0	\$3		\$268	\$268
SALARIES AND BENEFITS	\$0	\$590		\$21,897	\$21,897
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0		\$81	\$81
034800 PROF & SPECIAL SERVICES	\$39,321	\$0		\$20,000	\$20,000
034802 PROF ADMIN SVS	\$2,054	\$0		\$0	\$0
034819 PROF ENGINEERING SVS	\$51,593	\$0		\$0	\$0
SERVICES AND SUPPLIES	\$92,968	\$0		\$20,081	\$20,081
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,943	(\$3,856)		(\$508)	(\$508)
OTHER CHARGES	\$2,943	(\$3,856)		(\$508)	(\$508)
Total Expenditures/Appropriations:					
	\$95,912	(\$3,265)		\$41,470	\$41,470
Net Cost:					
	(\$8,448)	(\$16,371)		\$15,445	\$15,445

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LIBRARY

Fund 0110 Library, Budget Unit 610

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

The Shasta Public Library System is a collaboration of county, municipal, support groups, and individual participation to serve our communities. In 2006, Shasta County approved a financial contribution contract with the City of Redding to operate the Library System which consists of the Redding Main Library and branch libraries in Burney and Anderson. The City of Redding contracts with Library Systems & Services, LLC (LSSI) for operation of the three libraries. Shasta County is also responsible for the liability and structural maintenance of the Anderson and Burney branch library buildings.

BUDGET REQUESTS

There are no FY 2015-16 budget requests associated with this cost center. Over the past several years, remaining library fund balance has been utilized in addition to General Fund support. Cost Center 61100 was created effective July 1, 2014, and Fund 0110 was closed at the end of FY 2013-14. However, there were residual Library funds to be transferred to the General Fund. This \$69,643 is reflected as a General Revenue Trans Out in the FY 2014-15 budget. Cost center 610 is included for historical purposes

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$717	\$55		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$717	\$55		\$0	\$0
Category: 600 CHARGES FOR SERVICES					
692704 REIMB CLEANING COSTS	\$2,176	\$0		\$0	\$0
CHARGES FOR SERVICES	\$2,176	\$0		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$1,123,511	\$0		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$1,123,511	\$0		\$0	\$0
Total Revenues:	\$1,126,405	\$55		\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$180	\$0		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$2,451	\$0		\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$2,088	\$0		\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$29,026	\$0		\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,057	\$0		\$0	\$0
034800 PROF & SPECIAL SERVICES	\$31,050	\$0		\$0	\$0
036100 UTILITIES	\$12,031	\$0		\$0	\$0
SERVICES AND SUPPLIES	\$77,885	\$0		\$0	\$0
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,194	\$0		\$0	\$0
050003 BUILDING & EQUIPMENT USE A-87	\$11,159	\$0		\$0	\$0
050800 TAXES & ASSESSMENTS	\$278	\$0		\$0	\$0
051351 CONTR TO CITY OF REDDING	\$1,238,833	\$0		\$0	\$0
OTHER CHARGES	\$1,251,465	\$0		\$0	\$0
Category: 095 OTHER FINANCING USES					
095100 TRAN OUT GENERAL REVENUE	\$0	\$69,642		\$0	\$0
OTHER FINANCING USES	\$0	\$69,642		\$0	\$0
Total Expenditures/Appropriations:	\$1,329,350	\$69,642		\$0	\$0
Net Cost:	\$202,945	\$69,586		\$0	\$0

LIBRARY

Fund 0060 General, Budget Unit 611

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

The Shasta Public Library System is a collaboration of county, municipal, support groups, and individual participation to serve our communities. In 2006, Shasta County approved a financial contribution contract with the City of Redding to operate the Library System which consists of the Redding Main Library and branch libraries in Burney and Anderson. The City of Redding contracts with Library Systems & Services, LLC (LSSI) for operation of the three libraries. Shasta County is also responsible for the liability and structural maintenance of the Anderson and Burney branch library buildings.

BUDGET REQUESTS

The primary expense for the library cost center is the contractual payment for Library System operations. The FY 2015-16 annual Library System contribution is approximately \$1.26 million, which includes an annual contractual increase (.06 percent for FY 2015-16) based on the Consumer Price Index (CPI). Other expenditures include Facilities costs for structural maintenance, insurance, sewer tax, and A-87 charges for the branch buildings and central services. For FY 2015-16, overall A-87 has increased by sixty-five percent over FY 2014-15. The budgeted amount for Facilities-related services has increased as the two branch buildings are aging and there's been an increase in vandalism-related issues affecting the Anderson Library building. County Administrative Office staff carefully review any non-emergency building-related projects and maintenance issues prior to approving action by Facilities staff. The only revenue is a net-zero reimbursement from City of Redding for County staff providing custodial services at the Burney Branch Library. The net county cost for FY 2015-16 is \$1.38 million, which matches the FY 2014-15 Adjusted Budget.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The County and municipalities supporting our Library System continue to face budget challenges. There have been no State Public Library Fund contributions to counties since FY 2011-12. If non-governmental resources cannot backfill any financial loss and/or increased expenses, library programs may need to be cut and other cost savings strategies implemented.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 611 - LIBRARY ADMINISTRATION (FUND 0060)

Function: EDUCATION

Activity: LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 600 CHARGES FOR SERVICES					
692704 REIMB CLEANING COSTS	\$0		\$2,980	\$500	\$500
CHARGES FOR SERVICES	\$0		\$2,980	\$500	\$500
Total Revenues:	\$0		\$2,980	\$500	\$500
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$16		\$171	\$205	\$205
032992 CHGS FAC MGMT HSHLD XP	\$167		\$4,754	\$2,606	\$2,606
033103 INSUR XP MISCELLANEOUS	\$0		\$2,304	\$2,188	\$2,188
033791 CHGS FAC MGMT MAINT STR	\$27,563		\$60,108	\$80,730	\$80,730
034800 PROF & SPECIAL SERVICES	\$0		\$0	\$5,130	\$5,130
034890 CHGS FAC MGMT PROF SVS	\$0		\$5,001	\$0	\$0
036100 UTILITIES	\$105		\$5,738	\$1,987	\$1,987
SERVICES AND SUPPLIES	\$27,853		\$78,078	\$92,846	\$92,846
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0		\$1,224	\$11,599	\$11,599
050003 BUILDING & EQUIPMENT USE A-87	\$0		\$11,160	\$8,820	\$8,820
050800 TAXES & ASSESSMENTS	\$0		\$257	\$1,000	\$1,000
051351 CONTR TO CITY OF REDDING	\$0		\$1,256,177	\$1,263,720	\$1,263,720
OTHER CHARGES	\$0		\$1,268,819	\$1,285,139	\$1,285,139
Total Expenditures/Appropriations:	\$27,853		\$1,346,897	\$1,377,985	\$1,377,985
Net Cost:	\$27,853		\$1,343,917	\$1,377,485	\$1,377,485

FARM ADVISOR-COOPERATIVE EXTENSION SERVICE

Fund 0060 General, Budget Unit 620

Larry Forero, Farm Advisor

PROGRAM DESCRIPTION

The Farm Advisor is an off-campus education program conducted by the University of California (UC), in cooperation with Shasta County, which provides agricultural education and information within the County. The program facilitates a link to the UC Division of Agriculture and Natural Resources whereby their services can be made available through locally oriented problem solving, research activities, meetings, tours, publications, and individual contact. The department also administers the 4-H youth program in Shasta County.

The University directly funds the academic and administrator's salaries and provides continuous training and a wide variety of resources. The County funds the operating expenses such as office facilities, transportation, clerical staff, and supplies.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$208,679 with a net County cost of \$205,679 which is an increase of \$9,300 as compared to the FY 2014-15 adjusted budget. The department expects to end FY 2014-15 under budget by \$4,541 compared to the FY 2014-15 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends two technical changes to align the recommended budget with historical spending activity. These changes increase expenditures by \$875.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

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	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
692703 REIMB VEHICLE COSTS	\$3,945	\$4,221	\$3,000	\$3,000
CHARGES FOR SERVICES	\$3,945	\$4,221	\$3,000	\$3,000
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$145	\$2,971	\$0	\$0
MISCELLANEOUS REVENUES	\$145	\$2,971	\$0	\$0
Total Revenues:	\$4,090	\$7,192	\$3,000	\$3,000
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$70,312	\$73,296	\$69,555	\$69,555
011200 TERMINATION/SPECIAL PAY	\$0	\$0	\$12,875	\$12,875
018100 EMPLOYER SHARE OASDI	\$5,086	\$5,215	\$6,285	\$6,285
018201 EMPLOYER SHARE RETIREMENT	\$9,509	\$10,797	\$11,108	\$11,108
018300 EMPLOYER SHARE HEALTH INSUR	\$25,420	\$23,243	\$22,913	\$22,913
018307 EMPLOYR SHR OTHER POST EMP BEN	\$1,406	\$6,156	\$2,087	\$2,087
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$646	\$534	\$397	\$397
018500 WORKERS COMP EXPOSURE	\$619	\$658	\$1,039	\$1,039
018501 WORKERS COMP EXPERIENCE	\$588	\$60	\$0	\$0
SALARIES AND BENEFITS	\$113,589	\$119,963	\$126,259	\$126,259
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$453	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,629	\$1,528	\$1,750	\$1,750
032591 CHGS IT COMM	\$665	\$657	\$672	\$672
032900 HOUSEHOLD EXPENSE	\$199	\$85	\$530	\$530
032990 CHGS OC HSHLD SVS	\$15	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$4,175	\$3,854	\$3,879	\$3,879
033102 INSUR XP LIABILITY EXPOSURE	\$65	\$78	\$314	\$314
033103 INSUR XP MISCELLANEOUS	\$144	\$240	\$110	\$110
033105 INSUR XP LIABILITY EXPERIENCE	\$228	\$240	\$1,223	\$1,223
033500 MAINTENANCE OF EQUIPMENT	\$1,663	\$815	\$1,500	\$1,500
033700 MAINTENANCE OF STRUCTURES	\$269	\$647	\$550	\$550
033791 CHGS FAC MGMT MAINT STR	\$4,969	\$6,094	\$13,572	\$13,572
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$7	\$0	\$0
034100 MEMBERSHIPS	\$100	\$100	\$250	\$250
034500 OFFICE EXPENSE	\$7,345	\$7,688	\$7,500	\$7,500
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$600	\$600
035500 MINOR EQUIPMENT	\$6,239	\$4,216	\$1,200	\$1,200

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

Function: EDUCATION

Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035530 MNR EQP IT APRV	\$3,021	\$2,168	\$1,200	\$1,200	
035591 CHGS IT HARDWARE EQP	\$0	\$1,678	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$66	\$841	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$3,280	\$2,230	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$2,617	\$5,069	\$8,000	\$8,000	
035946 TRANS/TRVL FLEET APRV	\$102	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$15,490	\$12,095	\$17,496	\$17,496	
036100 UTILITIES	\$6,653	\$6,692	\$8,017	\$8,017	
SERVICES AND SUPPLIES	\$59,396	\$57,031	\$72,563	\$72,563	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$4,938	\$8,335	\$8,889	\$8,889	
050003 BUILDING & EQUIPMENT USE A-87	\$1,232	\$1,842	\$1,843	\$1,843	
OTHER CHARGES	\$6,170	\$10,177	\$10,732	\$10,732	
Category: 070 CAPITAL ASSETS					
065018 1 COPIER	\$0	\$5,735	\$0	\$0	
CAPITAL ASSETS	\$0	\$5,735	\$0	\$0	
Total Expenditures/Appropriations:	\$179,157	\$192,907	\$209,554	\$209,554	
Net Cost:	\$175,067	\$185,714	\$206,554	\$206,554	

**FARM ADVISOR-COOPERATIVE EXTENSION - JOINT
LASSEN/SHASTA**

Fund 0060 General, Budget Unit 621

Larry Forero, Farm Advisor

PROGRAM DESCRIPTION

The Joint Lassen/Shasta Farm Advisor is a branch of the Cooperative Extension Service in Redding conducted by the University of California (UC) in cooperation with Shasta County (see budget unit 620). This office is located at the Inter-Mountain Fairgrounds in McArthur and provides local problem solving, research, and teaching programs in various plant sciences to eastern Shasta County and northwestern Lassen County.

The UC directly funds the professional staff member in McArthur. Operating expenses such as office facilities, operating expenses and support staff are shared by Shasta County (60 percent) and Lassen County (40 percent).

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$53,233 and revenues in the amount of \$20,438 which results in a net County cost of \$32,795. This is a decrease in the net county cost compared to the FY 2014-15 adjusted budget by \$3,401. The budget also expects to end FY 2014-15 under budget by \$6,227.

SUMMARY OF RECOMMENDATIONS

One technical change is recommended by the CEO to add in expenses for insurance.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 621 - FARM ADVISOR JT LASSEN SHASTA (FUND 0060)

Function: EDUCATION

Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
673100 LASSEN CO JT FARM ADVISOR	\$21,875	\$19,747	\$20,438	\$20,438	
CHARGES FOR SERVICES	\$21,875	\$19,747	\$20,438	\$20,438	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$35	\$1,380	\$0	\$0	
MISCELLANEOUS REVENUES	\$35	\$1,380	\$0	\$0	
Total Revenues:	\$21,910	\$21,127	\$20,438	\$20,438	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$17,502	\$18,029	\$18,635	\$18,635	
018100 EMPLOYER SHARE OASDI	\$1,338	\$1,379	\$1,426	\$1,426	
018201 EMPLOYER SHARE RETIREMENT	\$2,396	\$2,664	\$2,976	\$2,976	
018300 EMPLOYER SHARE HEALTH INSUR	\$12,339	\$11,243	\$11,298	\$11,298	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$350	\$1,588	\$560	\$560	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$160	\$131	\$107	\$107	
018500 WORKERS COMP EXPOSURE	\$154	\$162	\$235	\$235	
SALARIES AND BENEFITS	\$34,242	\$35,198	\$35,237	\$35,237	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$21	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$1,673	\$1,480	\$1,500	\$1,500	
032900 HOUSEHOLD EXPENSE	\$18	\$0	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$16	\$19	\$17	\$17	
034500 OFFICE EXPENSE	\$198	\$172	\$960	\$960	
035300 RENTS & LEASES OF STRUCTURES	\$4,092	\$4,092	\$4,297	\$4,297	
035500 MINOR EQUIPMENT	\$112	\$1,541	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$0	\$78	\$310	\$310	
035940 TRANS/TRVL FUEL	\$361	\$260	\$3,955	\$3,955	
035990 CHGS FLEET TRANS/TRVL	\$4,162	\$3,618	\$5,568	\$5,568	
SERVICES AND SUPPLIES	\$10,636	\$11,283	\$17,107	\$17,107	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$3,571	\$3,373	\$889	\$889	
OTHER CHARGES	\$3,571	\$3,373	\$889	\$889	
Total Expenditures/Appropriations:	\$48,450	\$49,854	\$53,233	\$53,233	
Net Cost:	\$26,540	\$28,727	\$32,795	\$32,795	

PUBLIC WORKS-RECREATION AND PARKS

Fund 0060 General, Budget Unit 701

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget unit finances the maintenance of three County parks that are maintained by a combination of volunteers and County employees: French Gulch Park, Hat Creek Park and Balls Ferry Boat Ramp.

For FY 2015-16, the roof of the building at the Balls Ferry Boat Ramp will be replaced.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$51,951. The projected Net County Cost for FY 2015-16 is \$51,951, an increase of \$11,114 compared to the FY 2014-15 adjusted budget. The FY 2014-15 budget is anticipated to come in under budget by \$4,260. The requested budget will maintain existing levels of service throughout the year.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES				
032992 CHGS FAC MGMT HSHLD XP	\$10,051	\$10,135	\$11,321	\$11,321
033791 CHGS FAC MGMT MAINT STR	\$20,451	\$22,242	\$39,312	\$39,312
036100 UTILITIES	\$1,269	\$1,206	\$700	\$700
SERVICES AND SUPPLIES	\$31,772	\$33,585	\$51,333	\$51,333
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$327	\$967	\$618	\$618
OTHER CHARGES	\$327	\$967	\$618	\$618
Total Expenditures/Appropriations:	\$32,099	\$34,553	\$51,951	\$51,951
Net Cost:	\$32,099	\$34,553	\$51,951	\$51,951

DEPARTMENT OF PUBLIC WORKS-VETERANS HALLS DIVISION
Fund 0060 General, Budget Unit 710
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget unit accounts for expenditures associated with the operation of the four Veterans Halls in Shasta County. Written agreements have been executed for the Anderson, Burney, and Fall River Mills Veterans Halls whereby local veterans groups utilize and maintain the facilities out of the revenues generated from beverage sales and/or bingo games. There is no such agreement for the Redding Hall, and the expenditures in this budget unit are almost entirely attributable to the operation and maintenance costs associated with that facility. The General Fund supports expenses within this budget.

The Redding facility is available for rental by the general public and provides a small revenue stream to offset a portion of operating expenses.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$112,648 and revenues in the amount of \$3,350. The FY 2015-16 requested budget results in a net County cost of \$109,298 which is a decrease of \$27,676 as compared to the FY 2014-15 adjusted budget. The FY 2015-16 budget also anticipates ending FY 2014-15 under budget by \$39,381.

Projects requested for FY 2015-16 include exterior painting of the fascia and gable-end siding and replacement of kitchen lighting at the Fall River Mills Veterans Hall.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 710 - VETERANS HALLS (FUND 0060)

Function: RECREATION

Activity: VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$3,846	\$6,253	\$3,000	\$3,000	
REVENUE FROM MONEY & PROPERTY	\$3,846	\$6,253	\$3,000	\$3,000	
Category: 600 CHARGES FOR SERVICES					
692704 REIMB CLEANING COSTS	\$879	\$1,868	\$350	\$350	
CHARGES FOR SERVICES	\$879	\$1,868	\$350	\$350	
Total Revenues:	\$4,725	\$8,121	\$3,350	\$3,350	
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$1,382	\$1,204	\$1,204	\$1,204	
032900 HOUSEHOLD EXPENSE	\$1,434	\$1,519	\$1,520	\$1,520	
032992 CHGS FAC MGMT HSHLD XP	\$6,223	\$6,613	\$5,893	\$5,893	
033103 INSUR XP MISCELLANEOUS	\$346	\$1,253	\$0	\$0	
033734 MNT STR ITEMIZED MAINT	\$6,382	\$0	\$3,775	\$3,775	
033791 CHGS FAC MGMT MAINT STR	\$80,930	\$83,815	\$71,225	\$71,225	
034890 CHGS FAC MGMT PROF SVS	\$2,770	\$5,317	\$3,444	\$3,444	
036100 UTILITIES	\$0	\$80	\$0	\$0	
036125 UTIL ELECTRIC	\$4,780	\$5,018	\$7,926	\$7,926	
036126 UTIL GAS	\$1,061	\$1,300	\$1,500	\$1,500	
036127 UTIL WATER	\$1,406	\$1,398	\$1,700	\$1,700	
036129 UTIL STORM DRAINS	\$80	\$6	\$0	\$0	
036130 UTIL WASTE WATER	\$513	\$559	\$1,000	\$1,000	
SERVICES AND SUPPLIES	\$107,312	\$108,087	\$99,187	\$99,187	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$1,801	\$1,590	\$2,657	\$2,657	
050003 BUILDING & EQUIPMENT USE A-87	\$18,354	\$9,397	\$9,604	\$9,604	
050800 TAXES & ASSESSMENTS	\$1,069	\$1,000	\$1,200	\$1,200	
OTHER CHARGES	\$21,225	\$11,987	\$13,461	\$13,461	
Total Expenditures/Appropriations:	\$128,537	\$120,075	\$112,648	\$112,648	
Net Cost:	\$123,811	\$111,954	\$109,298	\$109,298	

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DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 2011 County Courthouse Lease Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the lease indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Trial Courts. Appropriations total \$533,315; for debt service (\$533,315), offset by a transfer-in from Trial Courts.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 803 - 1998 CRTHSE BOND (FUND 0070)
Function: DEBT SERVICE
Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$93	\$97	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$93	\$97	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$530,641	\$534,643	\$533,315	\$533,315	
OTHR FINANCING SOURCES TRAN IN	\$530,641	\$534,643	\$533,315	\$533,315	
Total Revenues:	\$530,734	\$534,741	\$533,315	\$533,315	
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$410,000	\$425,000	\$435,000	\$435,000	
054000 CURRENT INTEREST BOND ISSUES	\$120,641	\$109,643	\$98,315	\$98,315	
OTHER CHARGES	\$530,641	\$534,643	\$533,315	\$533,315	
Total Expenditures/Appropriations:	\$530,641	\$534,643	\$533,315	\$533,315	
Net Cost:	(\$93)	(\$97)	\$0	\$0	

DEBT SERVICE

Fund 0071 Justice Center Bonds, Budget Unit 804

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The debt for this bond has been satisfied and the fund will be closed in FY 2015-16.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 804 - 2003 JUSTICE CTR BOND (FUND 0071)
Function: DEBT SERVICE
Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$4,000	\$0	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$4,000	\$0	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$97	\$16	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$97	\$16	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$87,168	\$12,111	\$0	\$0	\$0
800260 TRANS IN JAIL	\$563,342	\$78,271	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$650,510	\$90,382	\$0	\$0	\$0
Total Revenues:	\$654,608	\$90,398	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$5,790	\$3,767	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$5,790	\$3,767	\$0	\$0	\$0
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$610,000	\$645,000	\$0	\$0	\$0
054000 CURRENT INTEREST BOND ISSUES	\$38,806	\$13,303	\$0	\$0	\$0
OTHER CHARGES	\$648,806	\$658,303	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
095201 TRAN OUT TRIAL COURTS	\$0	\$6	\$0	\$0	\$0
OTHER FINANCING USES	\$0	\$6	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$654,596	\$662,076	\$0	\$0	\$0
Net Cost:	(\$11)	\$571,677	\$0	\$0	\$0

DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 2013 Administration Center Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the bond indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Tobacco Settlement funds. Appropriations total \$2,376,550; for debt Service (\$2,374,050) and bank charges (\$2,500), offset by a transfer-in from Tobacco Settlement funds (\$2,376,550).

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 805 - ADM CTR BOND (FUND 0072)

Function: DEBT SERVICE

Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$381	\$132		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$381	\$132		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,378,450	\$2,298,282		\$2,376,550	\$2,376,550
OTHR FINANCING SOURCES TRAN IN	\$2,378,450	\$2,298,282		\$2,376,550	\$2,376,550
Total Revenues:	\$2,378,831	\$2,298,414		\$2,376,550	\$2,376,550
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$2,234	\$1,764		\$2,500	\$2,500
SERVICES AND SUPPLIES	\$2,234	\$1,764		\$2,500	\$2,500
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,325,000	\$1,380,000		\$1,415,000	\$1,415,000
054000 CURRENT INTEREST BOND ISSUES	\$1,053,450	\$1,000,450		\$959,050	\$959,050
OTHER CHARGES	\$2,378,450	\$2,380,450		\$2,374,050	\$2,374,050
Total Expenditures/Appropriations:	\$2,380,684	\$2,382,214		\$2,376,550	\$2,376,550
Net Cost:	\$1,853	\$83,799		\$0	\$0

DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond obligation for the energy retrofit project. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget includes long-term debt payments associated with the County's energy retrofit project and revenues from the transfer-in from the County Utilities Administration funds. Appropriations total \$51,784 for debt service, offset by a transfer-in from Utilities Administration.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 806 - ENERGY RETROFIT (FUND 0073)
Function: DEBT SERVICE
Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37	\$14		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$37	\$14		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806205 TRANS IN SHAS CO UTILITIES ISF	\$333,054	\$192,418		\$51,784	\$51,784
OTHR FINANCING SOURCES TRAN IN	\$333,054	\$192,418		\$51,784	\$51,784
Total Revenues:	\$333,091	\$192,433		\$51,784	\$51,784
Category: 050 OTHER CHARGES					
050220 RET L/T DT FINAL PAYMENT	\$0	\$137,031		\$0	\$0
050221 RET L/T DT CURR PRINCIPAL	\$37,044	\$38,164		\$39,285	\$39,285
050229 RET L/T DT ENERGY RETROFIT	\$263,617	\$0		\$0	\$0
050321 INT L/T DT CURR INTEREST	\$14,738	\$13,619		\$12,499	\$12,499
050329 INT L/T DT ENERGY RETROFIT	\$17,652	\$3,603		\$0	\$0
OTHER CHARGES	\$333,054	\$192,418		\$51,784	\$51,784
Total Expenditures/Appropriations:	\$333,054	\$192,418		\$51,784	\$51,784
Net Cost:	(\$37)	(\$14)		\$0	\$0

RESERVE FOR CONTINGENCIES

Fund 0060 General, Budget Unit 900

PROGRAM DESCRIPTION

The Reserve for Contingencies consists of funds set aside to provide for unanticipated requirements that may occur during the year. Examples of items that qualify for use of these funds include costs associated with natural disasters, essential equipment or structure failures and legislative activities depleting County General Fund fiscal resources.

BUDGET REQUESTS

This budget requests that \$5 million be set aside for unforeseen contingencies that may arise during the upcoming fiscal year.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The County's Contingency Reserve is the source of funding for emergencies that may exceed amounts built into the budget on a unit basis. This account is used exclusively as a fund of "last resort" when all other options have been exhausted.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
APPROP FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
Total Expenditures/Appropriations:	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
Net Cost:	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000

INFORMATION TECHNOLOGY DEPARTMENT
Fund 203 IT Administration, Budget Unit 925
Thomas Schreiber, Chief Information Officer

PROGRAM DESCRIPTION

The Information Technology (I.T.) Department is an Internal Service Fund (ISF), which provides computer technology support and direction to County departments including: systems development, programming, software application hosting, Web development, Web-hosting services, GIS services, database support, computer operations, network management, systems maintenance, personal computer support, and telecommunications support including telephone systems. The I.T. operations fund receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

BUDGET REQUESTS

Salaries and Benefits - These have increased by \$251,033 from the FY 2014-15 adjusted budget. This increase is partly due to negotiated salary increases, anticipated retirements, additional Extra-Help dollars for more temporary projects, and two position requests. One position is an IT Supervisor to provide project management for additional Privacy and Security efforts, and lead the IT team members assigned to Health and Human Services Agency responsibilities. The second position request is for a new classification of IT Application Support Analyst. This position will absorb the Megabyte application support duties for the Treasurer - Tax Collector, Assessor-Recorder, and Auditor-Controller. The position will support vendor applications in other County departments as well.

Services and Supplies - Overall, expenses in the Services and Supplies category will be \$377,990 greater than the adjusted budget for FY 2014-15. Anticipated projects include replacing the dated audio/visual equipment in the Board Chambers and connecting Redding Police Department and Sheriff's Office Integrated Public Safety System (IPSS) back to the County network once both entities have moved out of their current downtown locations.

Other Charges - This category is anticipated to decrease by \$602,862 from the adjusted budget for FY 2014-15 and is primarily attributable to a decrease in Building & Equipment Use A-87 charges.

Capital Assets - Capital Assets expense for FY 2015-16 has decreased by \$92,000 as most FY 2015-16 projects require minor equipment instead of capital assets.

The total budget appropriation request for FY 2015-16 is \$7 million which is flat compared to the FY 2014-15 Adjusted Budget. Anticipated revenues total \$6.3 million, resulting in a projected deficit of \$658,457. The deficit will be applied toward reducing the department's working capital reserve.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
693001 CHARGES FOR SERVICES	\$5,406,179	\$5,561,047	\$6,298,262	\$6,298,262
CHARGES FOR SERVICES	\$5,406,179	\$5,561,047	\$6,298,262	\$6,298,262
Total Operating Revenues:	\$5,406,179	\$5,561,047	\$6,298,262	\$6,298,262
Operating Expenses				
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$2,253,132	\$2,420,549	\$2,767,608	\$2,767,608
011200 TERMINATION/SPECIAL PAY	\$26,397	\$38,503	\$50,000	\$50,000
017000 EXTRA HELP	\$17,407	\$53,731	\$31,433	\$31,433
017502 OVERTIME PAY	\$16,915	\$42,738	\$18,000	\$18,000
017503 SHIFT DIFFERENTIAL	\$1,098	\$1,081	\$1,200	\$1,200
017509 HOLIDAY OVERTIME PAY	\$359	\$108	\$200	\$200
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,390	\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$161,151	\$175,427	\$219,356	\$219,356
018201 EMPLOYER SHARE RETIREMENT	\$306,799	\$354,570	\$437,285	\$437,285
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$2,500	\$2,500
018300 EMPLOYER SHARE HEALTH INSUR	\$563,187	\$555,712	\$608,401	\$608,401
018307 EMPLOYER SHR OTHER POST EMP BEN	\$45,057	\$203,161	\$83,029	\$83,029
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$21,053	\$18,394	\$16,066	\$16,066
018500 WORKERS COMP EXPOSURE	\$20,227	\$22,808	\$36,178	\$36,178
018501 WORKERS COMP EXPERIENCE	\$4,080	\$5,592	\$19,255	\$19,255
SALARIES AND BENEFITS	\$3,438,315	\$3,893,769	\$4,291,962	\$4,291,962
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,626	\$1,538	\$1,550	\$1,550
032500 COMMUNICATIONS EXPENSE	\$265,582	\$246,917	\$288,458	\$288,458
032590 CHGS FAC MGMT COMM	\$595	\$529	\$600	\$600
032597 ISF COMM XP OTHER DEPT CHGS	\$0	\$1,390	\$0	\$0
032700 FOOD EXPENSE	\$114	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$13	\$37	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$41,801	\$42,256	\$44,500	\$44,500
033102 INSUR XP LIABILITY EXPOSURE	\$2,152	\$2,709	\$10,911	\$10,911
033103 INSUR XP MISCELLANEOUS	\$6,972	\$8,556	\$7,296	\$7,296
033105 INSUR XP LIABILITY EXPERIENCE	\$12	\$228	\$811	\$811
033500 MAINTENANCE OF EQUIPMENT	\$92,506	\$72,231	\$87,666	\$87,666
033528 MNT EQP SOFTWARE	\$150,517	\$175,113	\$207,784	\$207,784
033597 ISF MNT EQP OTHER DEPT CHGS	\$217,725	\$203,305	\$355,165	\$355,165
033791 CHGS FAC MGMT MAINT STR	\$63,785	\$64,841	\$59,000	\$59,000
034100 MEMBERSHIPS	\$90	\$40	\$90	\$90

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$9,274	\$10,929	\$14,390	\$14,390	
034590 CHGS OC PHOTOCOPY SVS	\$14	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$26	\$35	\$100	\$100	
034592 CHGS OC OTHER MAIL SVS	\$5,605	\$5,385	\$5,520	\$5,520	
034800 PROF & SPECIAL SERVICES	\$75,091	\$56,936	\$238,650	\$238,650	
034837 PROF PREEMPLOYMENT SVS	\$6,002	\$6,486	\$8,000	\$8,000	
034890 CHGS FAC MGMT PROF SVS	\$429	\$1,436	\$3,000	\$3,000	
034897 ISF PRF SVS OTHER DEPT CHGS	\$7,952	\$840	\$60,000	\$60,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$42	\$38	\$0	\$0	
035500 MINOR EQUIPMENT	\$152,945	\$152,991	\$165,900	\$165,900	
035528 MINOR EQP SOFTWARE	\$67,950	\$71,310	\$99,760	\$99,760	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$96,242	\$34,769	\$167,000	\$167,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$25,704	\$31,910	\$30,258	\$30,258	
035900 TRANSPORTATION & TRAVEL	\$18,061	\$8,123	\$48,900	\$48,900	
035940 TRANS/TRVL FUEL	\$2,364	\$4,648	\$7,200	\$7,200	
035990 CHGS FLEET TRANS/TRVL	\$15,332	\$11,125	\$24,768	\$24,768	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$7	\$0	\$0	
036100 UTILITIES	\$89,277	\$91,624	\$117,000	\$117,000	
SERVICES AND SUPPLIES	\$1,416,811	\$1,308,297	\$2,054,377	\$2,054,377	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$225,498	\$210,943	\$112,838	\$112,838	
050003 BUILDING & EQUIPMENT USE A-87	\$602,358	\$689,298	\$199,542	\$199,542	
050900 DEPRECIATION EXPENSE	\$208,944	\$190,117	\$200,000	\$200,000	
OTHER CHARGES	\$1,036,801	\$1,090,359	\$512,380	\$512,380	
Total Operating Expenses:	\$5,891,927	\$6,292,425	\$6,858,719	\$6,858,719	
Operating Income (Loss)	(\$485,747)	(\$731,378)	(\$560,457)	(\$560,457)	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
051400 LOSS ON DISPOSAL CAPITL ASSET	\$0	(\$1,605)	(\$2,000)	(\$2,000)	
OTHER CHARGES	\$0	(\$1,605)	(\$2,000)	(\$2,000)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$8,420	\$9,893	\$6,000	\$6,000	
REVENUE FROM MONEY & PROPERTY	\$8,420	\$9,893	\$6,000	\$6,000	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$327	\$721	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,958	\$57,244	\$0	\$0	

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
MISCELLANEOUS REVENUES	\$5,285	\$57,965		\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$3,841		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$3,841		\$0	\$0
Total Non-Operating Revenues (Expenses):	\$13,705	\$70,094		\$4,000	\$4,000
Income Before Captial Contributions and Transfers:	(\$472,042)	(\$661,283)		(\$556,457)	(\$556,457)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800110 TRANS IN AUDITOR CONTROLLER	\$28,621	\$0		\$0	\$0
800199 TRANS IN CENTRAL SVS A87	\$540,780	\$480,695		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$569,401	\$480,695		\$0	\$0
Change in Net Assets	\$97,359	(\$180,588)		(\$556,457)	(\$556,457)
Net Assets - Beginning Balance	\$2,457,409	\$2,554,769		\$2,374,181	\$2,374,181
Net Assets - Ending Balance	\$2,554,769	\$2,374,181		\$1,817,724	\$1,817,724

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0650 CAP ASSETS-EQUIPMENT					
065267 I/T 6 ROUTER/FIREWALLS/SW FY14	\$49,764	\$0	\$0	\$0	\$0
065268 I/T 8 SERVERS FY14	\$66,266	\$0	\$0	\$0	\$0
065269 2 NETWORK STORAGE DEVICES	\$95,807	\$0	\$0	\$0	\$0
065285 I/T 7 SERVERS FY 15	\$0	\$31,754	\$0	\$0	\$0
065286 I/T 9 SWTCH/RTR/FRWALL FY15	\$0	\$112,668	\$0	\$0	\$0
065318 I/T 7 SERVERS FY16	\$0	\$0	\$90,000	\$90,000	\$90,000
065319 I/T 2 SWTCH/RTR/FRWALL FY16	\$0	\$0	\$12,000	\$12,000	\$12,000
CAP ASSETS-EQUIPMENT	\$211,838	\$144,422	\$102,000	\$102,000	\$102,000
Total Additional Appropriations:	\$211,838	\$144,422	\$102,000	\$102,000	\$102,000
Total Change in Net Assets:	(\$114,478)	(\$325,011)	(\$658,457)	(\$658,457)	(\$658,457)

PUBLIC WORKS-FLEET MANAGEMENT DIVISION
Fund 201 Fleet Management, Budget Unit 940
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

Fleet Management is an internal service fund responsible for the management of the County's light vehicle fleet, with the exception of those vehicles assigned to the Public Works Department. Fleet Management pays for all costs for the acquisition, maintenance, and operation of vehicles. Individual departments are charged monthly rates to cover the cost of purchasing and maintaining their vehicles. The program is funded by user fees and requires no direct County General Fund allocation.

The mission of Fleet Management is to "provide Shasta County employees with safe, reliable and economical vehicles by maintaining, replacing and supporting the fleet in a professional, cost effective and responsive manner.

BUDGET REQUESTS

The department's 2015-16 Requested Budget includes expenditures in the amount of \$3.2 million and revenues in the amount of \$1.7 million. Expenditures exceed revenues by \$1.6 million and will be covered by fund balance. Expenses are decreasing by \$925,877 and revenues are increasing by \$343,102 compared to the FY 2014-15 Adjusted Budget.

There are 27 replacement vehicles requested in the FY 2015-16 requested budget. Although 27 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

SUMMARY OF RECOMMENDATIONS

One change is recommended by the CEO: an increase of \$20 in Taxes & Assessments for mosquito assessments.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
692950	REPLACEMENT FUND CHARGES	\$551,279	\$582,771	\$852,000	\$852,000
693001	CHARGES FOR SERVICES	\$915,615	\$588,104	\$474,000	\$474,000
693033	CHGS FOR VEH COLLISION REPAIR	\$44,305	\$87,558	\$50,000	\$50,000
693034	CHGS FOR SVS MISC VEH PARTS	\$12,500	\$12,612	\$0	\$0
693036	CHARGES FOR SVS ADMIN FEES	\$234,482	\$233,900	\$279,000	\$279,000
CHARGES FOR SERVICES		\$1,758,182	\$1,504,946	\$1,655,000	\$1,655,000
Total Operating Revenues:		\$1,758,182	\$1,504,946	\$1,655,000	\$1,655,000
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$246,280	\$273,231	\$283,894	\$283,894
011200	TERMINATION/SPECIAL PAY	\$321	(\$3,096)	\$0	\$0
017000	EXTRA HELP	\$8,552	\$7,590	\$8,000	\$8,000
018100	EMPLOYER SHARE OASDI	\$18,731	\$20,858	\$22,125	\$22,125
018201	EMPLOYER SHARE RETIREMENT	\$33,398	\$40,243	\$55,474	\$55,474
018300	EMPLOYER SHARE HEALTH INSUR	\$60,162	\$68,425	\$58,866	\$58,866
018307	EMPLYR SHR OTHER POST EMP BEN	\$4,923	\$23,944	\$8,517	\$8,517
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,343	\$2,043	\$1,664	\$1,664
018500	WORKERS COMP EXPOSURE	\$2,280	\$2,560	\$3,726	\$3,726
018501	WORKERS COMP EXPERIENCE	\$39,504	\$97,464	\$66,656	\$66,656
SALARIES AND BENEFITS		\$416,499	\$533,265	\$508,922	\$508,922
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$5,574	\$5,512	\$3,800	\$3,800
032500	COMMUNICATIONS EXPENSE	\$902	\$777	\$800	\$800
032591	CHGS IT COMM	\$591	\$581	\$604	\$604
032700	FOOD EXPENSE	\$50	\$15	\$0	\$0
032900	HOUSEHOLD EXPENSE	\$1,350	\$1,403	\$1,400	\$1,400
032992	CHGS FAC MGMT HSHLD XP	\$3,995	\$3,830	\$4,494	\$4,494
033102	INSUR XP LIABILITY EXPOSURE	\$242	\$304	\$1,124	\$1,124
033103	INSUR XP MISCELLANEOUS	\$276	\$468	\$344	\$344
033105	INSUR XP LIABILITY EXPERIENCE	\$384	\$420	\$1,508	\$1,508
033500	MAINTENANCE OF EQUIPMENT	\$1,559	\$535	\$5,000	\$5,000
033526	MNT EQP VEHICLES	\$73,624	\$76,793	\$50,000	\$50,000
033528	MNT EQP SOFTWARE	\$22,000	\$2,734	\$5,000	\$5,000
033534	MNT EQP PARTS & SUPPLIES	\$95,484	\$105,444	\$100,000	\$100,000
033544	MNT EQP VH TIRES	\$104,600	\$101,285	\$100,000	\$100,000
033545	MNT EQP VH OUTSIDE REPAIR SVS	\$152,704	\$103,501	\$150,000	\$150,000
033546	MNT EQP VH SHOP/OPER SPLY	\$18,314	\$21,085	\$20,000	\$20,000

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$623	\$661	\$725	\$725	
033596 ISF MNT EQP OUTSIDE FUEL	\$490,219	\$0	\$0	\$0	
033598 ISF MNT EQP BULK FUEL	\$807	\$0	\$0	\$0	
033599 ISF MNT EQP FUEL REIMBURSEMENT	\$681	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$57,739	\$10,622	\$15,272	\$15,272	
034100 MEMBERSHIPS	\$50	\$50	\$0	\$0	
034500 OFFICE EXPENSE	\$1,724	\$14,229	\$2,000	\$2,000	
034591 CHGS OC POSTAGE SVS	\$4	\$3	\$0	\$0	
034592 CHGS OC OTHER MAIL SVS	\$338	\$361	\$345	\$345	
034800 PROF & SPECIAL SERVICES	\$45,074	\$6,039	\$5,000	\$5,000	
034802 PROF ADMIN SVS	\$22,133	\$9,040	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$305	\$0	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$5,000	\$5,000	
034890 CHGS FAC MGMT PROF SVS	\$0	\$696	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$14,753	\$17,954	\$17,148	\$17,148	
035100 RENTS & LEASES OF EQUIPMENT	\$1,084	\$10	\$0	\$0	
035300 RENTS & LEASES OF STRUCTURES	\$2,520	\$2,520	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$1,735	\$4,622	\$5,000	\$5,000	
035528 MINOR EQP SOFTWARE	\$1,612	\$2,506	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$838	\$2,100	\$5,000	\$5,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,229	\$0	\$0	\$0	
035753 SP DEPT XP RECYCLING CONTAINER	\$1,704	\$50	\$2,000	\$2,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$1,184	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$685	\$2,133	\$2,500	\$2,500	
035990 CHGS FLEET TRANS/TRVL	\$340	\$0	\$0	\$0	
036100 UTILITIES	\$6,860	\$6,723	\$7,294	\$7,294	
SERVICES AND SUPPLIES	\$1,134,719	\$506,206	\$529,358	\$529,358	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$71,590	\$72,767	\$94,091	\$94,091	
050003 BUILDING & EQUIPMENT USE A-87	\$81	\$0	(\$41)	(\$41)	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20	
050902 DEPR XP BUILDINGS	\$1,828	\$2,753	\$905	\$905	
050903 DEPR XP VEHICLES	\$441,136	\$441,230	\$600,000	\$600,000	
OTHER CHARGES	\$514,635	\$516,750	\$694,975	\$694,975	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$33,399)	(\$51,538)	(\$50,000)	(\$50,000)	
INTRAFUND TRANSFERS	(\$33,399)	(\$51,538)	(\$50,000)	(\$50,000)	
Total Operating Expenses:	\$2,032,454	\$1,504,684	\$1,683,255	\$1,683,255	

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	(\$274,272)	\$262	(\$28,255)	(\$28,255)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$10,465)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$10,465)	\$0	\$0	\$0
Category: 050 OTHER CHARGES				
051400 LOSS ON DISPOSAL CAPITL ASSET	(\$156,900)	(\$47,034)	\$0	\$0
OTHER CHARGES	(\$156,900)	(\$47,034)	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$19,110	\$21,302	\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY	\$19,110	\$21,302	\$20,000	\$20,000
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$98	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,000	\$773	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$437	\$57,898	\$0	\$0
MISCELLANEOUS REVENUES	\$1,535	\$58,671	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896102 GAIN ON SALE OF CAPITAL ASSETS	\$38,972	\$49,184	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$38,972	\$49,184	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$107,746)	\$82,124	\$20,000	\$20,000
Income Before Captial Contrlbutions and Transfers:	(\$382,019)	\$82,386	(\$8,255)	(\$8,255)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800235 TRANS IN SHERIFF	\$0	\$36,000	\$0	\$0
800280 TRANS IN AG COMM	\$27,570	\$28,869	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$27,570	\$64,869	\$0	\$0
Change in Net Assets	(\$354,448)	\$147,255	(\$8,255)	(\$8,255)
Net Assets - Beginning Balance	\$6,816,301	\$6,462,661	\$6,609,917	\$6,609,917
Net Assets - Ending Balance	\$6,461,853	\$6,609,917	\$6,601,662	\$6,601,662

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0650 CAP ASSETS-EQUIPMENT					
065263 FLEET 24 VEH RPLCMT FY13	\$200,864	\$0	\$0	\$0	\$0
065275 FLEET 31 VEH RPLCMT FY14	\$463,001	\$217,834	\$0	\$0	\$0
065287 1 LATHE	\$0	\$0	\$15,000	\$15,000	\$15,000
065288 1 CHARGING SYSTEM	\$0	\$5,235	\$0	\$0	\$0
065289 FLEET 65 VEH RPLCMT FY15	\$0	\$472,778	\$500,000	\$500,000	\$500,000
065320 FLEET 27 VEH RPLCMT FY16	\$0	\$0	\$1,032,210	\$1,032,210	\$1,032,210
CAP ASSETS-EQUIPMENT	\$663,865	\$695,848	\$1,547,210	\$1,547,210	\$1,547,210
Total Additional Appropriations:	\$663,865	\$695,848	\$1,547,210	\$1,547,210	\$1,547,210
Total Change in Net Assets:	(\$1,018,313)	(\$548,592)	(\$1,555,465)	(\$1,555,465)	(\$1,555,465)

SUPPORT SERVICES-RISK MANAGEMENT

Fund 202 Risk Management, Budget Unit 950

Angela Davis, Director of Support Services

PROGRAM DESCRIPTION

The Risk Management Division of Support Services is an internal services fund (ISF) that manages the County's insured and self-insured workers' compensation, liability, vision, malpractice, and a variety of other insured programs. The Division's mission is to responsibly safeguard the assets and human resources of the County by providing insurance programs which are equitable, affordable, and delivered in a compassionate, responsive manner to employees and citizens of Shasta County. The program is funded by user fees and requires no direct General Fund support.

BUDGET REQUESTS

In FY 2015-16 total expenditures will decrease by over \$9.7 million, or 54.1 percent compared to the FY 2014-15 Adjusted Budget. Salaries and Benefits are status quo at \$942,469. Services and Supplies will decrease by over \$9 million, or 79.3 percent, due to the FY 2014-15 one-time Miscellaneous Prior Period Revenue Adjustment. Other Charges, comprised of Central Services A-87 charges, insurance premium charges for employees, fire & building, and excess insurance, is decreasing, 4.5 percent (\$286,597) compared to the FY 2014-15 Adjusted Budget.

In FY 2015-16 revenues will exceed expenditures by \$910,602. The FY 2014-15 projected use of fund balance is decreased by \$2.8 million.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
693000	CHGS FOR SVS REGULAR EMPLOYEES	\$5,200,514	\$5,291,449	\$8,730,450	\$8,730,450
693100	CHGS FOR SVS RETIREES	\$106,557	\$108,781	\$105,000	\$105,000
693120	CHGS FOR SVS COBRA	\$1,584	\$2,023	\$2,000	\$2,000
693130	CHGS FOR SVS DEPENDENTS	\$84,904	\$84,614	\$85,800	\$85,800
693160	CHGS FOR SVS OPTIONAL LIFE INS	\$15,670	\$15,182	\$16,443	\$16,443
693161	CHGS FOR SVS MED MALPRACTICE	\$49,124	\$48,857	\$56,213	\$56,213
693162	CHGS FOR SVS INSUR PREMIUMS	\$21,603	\$21,599	\$24,040	\$24,040
CHARGES FOR SERVICES		\$5,479,958	\$5,572,508	\$9,019,946	\$9,019,946
Total Operating Revenues:		\$5,479,958	\$5,572,508	\$9,019,946	\$9,019,946
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$541,479	\$570,060	\$609,077	\$609,077
011200	TERMINATION/SPECIAL PAY	\$4,083	\$8,086	\$0	\$0
017000	EXTRA HELP	\$8,145	\$14,286	\$13,888	\$13,888
017517	CELL/PDA COMM ALLOWANCE PROG	\$274	\$274	\$276	\$276
018100	EMPLOYER SHARE OASDI	\$39,764	\$42,232	\$46,584	\$46,584
018201	EMPLOYER SHARE RETIREMENT	\$73,216	\$83,093	\$95,407	\$95,407
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$1,710	\$1,710
018300	EMPLOYER SHARE HEALTH INSUR	\$105,305	\$100,727	\$114,169	\$114,169
018307	EMPLYR SHR OTHER POST EMP BEN	\$10,828	\$46,517	\$18,272	\$18,272
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$5,055	\$4,284	\$3,551	\$3,551
018500	WORKERS COMP EXPOSURE	\$4,853	\$5,301	\$7,853	\$7,853
018501	WORKERS COMP EXPERIENCE	\$17,772	\$21,828	\$31,682	\$31,682
SALARIES AND BENEFITS		\$810,778	\$896,692	\$942,469	\$942,469
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$73	\$16	\$75	\$75
032500	COMMUNICATIONS EXPENSE	\$2,147	\$1,991	\$2,400	\$2,400
032590	CHGS FAC MGMT COMM	\$147	\$131	\$200	\$200
032591	CHGS IT COMM	\$1,554	\$1,529	\$1,589	\$1,589
032900	HOUSEHOLD EXPENSE	\$0	\$49	\$11	\$11
032992	CHGS FAC MGMT HSHLD XP	\$11,157	\$10,657	\$14,000	\$14,000
033100	INSURANCE EXPENSE	\$33	\$23	\$33	\$33
033102	INSUR XP LIABILITY EXPOSURE	\$515	\$626	\$2,368	\$2,368
033103	INSUR XP MISCELLANEOUS	\$1,620	\$1,997	\$1,720	\$1,720
033105	INSUR XP LIABILITY EXPERIENCE	\$360	\$3,192	\$104	\$104
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,000	\$1,000
033528	MNT EQP SOFTWARE	\$20,000	\$20,000	\$20,000	\$20,000

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$1,260	\$1,397	\$1,639	\$1,639	\$1,639
033791 CHGS FAC MGMT MAINT STR	\$13,995	\$11,149	\$16,024	\$16,024	\$16,024
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,793	\$4,962	\$5,600	\$5,600	\$5,600
034100 MEMBERSHIPS	\$14,625	\$16,824	\$15,950	\$15,950	\$15,950
034500 OFFICE EXPENSE	\$9,115	\$9,611	\$13,882	\$13,882	\$13,882
034591 CHGS OC POSTAGE SVS	\$4,185	\$5,590	\$5,700	\$5,700	\$5,700
034592 CHGS OC OTHER MAIL SVS	\$2,035	\$2,419	\$2,625	\$2,625	\$2,625
034800 PROF & SPECIAL SERVICES	\$276,040	\$138,448	\$192,800	\$192,800	\$192,800
034802 PROF ADMIN SVS	\$1,153,853	\$1,233,669	\$1,259,295	\$1,259,295	\$1,259,295
034807 PROF BANK SVS	\$857	\$887	\$1,200	\$1,200	\$1,200
034817 PROF DRUG TESTING SVS	\$7,392	\$7,345	\$7,500	\$7,500	\$7,500
034828 PROF LEGAL SVS	\$642,925	\$606,824	\$750,000	\$750,000	\$750,000
034837 PROF PREEMPLOYMENT SVS	\$0	\$73	\$0	\$0	\$0
034842 PROF REHAB SVS	\$2,896	\$8,913	\$10,000	\$10,000	\$10,000
034851 PROF TRAINING SVS	\$7,839	\$7,635	\$13,400	\$13,400	\$13,400
034860 PROF BENEFITS ADMIN SVS	\$52,914	\$46,209	\$60,000	\$60,000	\$60,000
034890 CHGS FAC MGMT PROF SVS	\$106	\$359	\$552	\$552	\$552
034892 CHGS IT PROFESSIONAL SVS	\$35,020	\$34,157	\$39,000	\$39,000	\$39,000
035100 RENTS & LEASES OF EQUIPMENT	\$5,851	\$5,867	\$6,352	\$6,352	\$6,352
035500 MINOR EQUIPMENT	\$21	\$247	\$550	\$550	\$550
035528 MINOR EQP SOFTWARE	\$0	\$0	\$550	\$550	\$550
035590 CHGS IT SOFTWARE EQP	\$156	\$238	\$1,619	\$1,619	\$1,619
035591 CHGS IT HARDWARE EQP	\$1,729	\$2,750	\$3,000	\$3,000	\$3,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$16	\$462	\$1,580	\$1,580	\$1,580
035900 TRANSPORTATION & TRAVEL	\$9,519	\$6,805	\$17,000	\$17,000	\$17,000
035940 TRANS/TRVL FUEL	\$277	\$121	\$500	\$500	\$500
035990 CHGS FLEET TRANS/TRVL	\$165	\$0	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$54	\$0	\$300	\$300	\$300
036100 UTILITIES	\$22,190	\$23,237	\$30,740	\$30,740	\$30,740
SERVICES AND SUPPLIES	\$2,306,451	\$2,216,422	\$2,500,858	\$2,500,858	\$2,500,858
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$38,486	\$36,177	\$83,571	\$83,571	\$83,571
050003 BUILDING & EQUIPMENT USE A-87	\$155,745	\$174,981	\$47,779	\$47,779	\$47,779
050800 TAXES & ASSESSMENTS	\$56,470	\$49,810	\$54,791	\$54,791	\$54,791
050900 DEPRECIATION EXPENSE	\$643	\$0	\$0	\$0	\$0
056010 RM INS PREM MANAGEMENT	\$19,827	\$20,411	\$24,000	\$24,000	\$24,000
056011 RM INS PREM EMPLOYEES	\$93,661	\$135,453	\$99,700	\$99,700	\$99,700
056012 RM INS PREM INLAND MARINE	\$29,134	\$29,000	\$29,717	\$29,717	\$29,717
056013 RM INS PREM FIRE BLDG	\$109,627	\$113,196	\$122,600	\$122,600	\$122,600
056019 RM INS POLLUTION LIAB	\$5,722	\$5,722	\$5,734	\$5,734	\$5,734
056020 RM INS MGMT DISABILITY	\$0	\$19,905	\$20,400	\$20,400	\$20,400

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
056021 RM INS PREM EXCESS	\$1,093,612	\$1,258,578	\$1,470,925	\$1,470,925	
056025 RM INSU PREM MONEY/SECURITY	\$16,024	\$16,024	\$16,100	\$16,100	
056028 RM INS PREM AVIATION	\$7,335	\$7,335	\$7,800	\$7,800	
056031 RM INS PREM MALPRACTICE	\$42,249	\$43,933	\$47,000	\$47,000	
056033 RM INS PREM ACDNT MEDI CS VOL	\$18,110	\$18,735	\$18,735	\$18,735	
056035 RM INS PREM ADDITIONAL LIFE	\$15,899	\$14,137	\$18,000	\$18,000	
056041 RM INS PREM WATERCRAFTS	\$3,839	\$3,601	\$4,000	\$4,000	
056510 RM PAID CLAIMS MEDICAL	\$2,258,493	\$2,537,143	\$2,000,000	\$2,000,000	
056511 RM PAID CLAIMS INDEMNITY	\$646,212	\$2,054,718	\$1,250,000	\$1,250,000	
056516 RM PAID CLAIMS REG EMPLOYEE	\$317,195	\$310,449	\$306,000	\$306,000	
056525 CLAIMS ADJUSTMENT ACTUARIAL	\$6,000	\$138,000	\$357,600	\$357,600	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$39,281	\$67,714	\$75,000	\$75,000	
OTHER CHARGES	\$4,973,570	\$7,055,026	\$6,059,452	\$6,059,452	
Category: 080 INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$1,153,853)	(\$1,233,669)	(\$1,259,296)	(\$1,259,296)	
INTRAFUND TRANSFERS	(\$1,153,853)	(\$1,233,669)	(\$1,259,296)	(\$1,259,296)	
Total Operating Expenses:	\$6,936,946	\$8,934,472	\$8,243,483	\$8,243,483	
Operating Income (Loss)	(\$1,456,987)	(\$3,361,964)	\$776,463	\$776,463	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$9,244,724)	\$0	\$0	
SERVICES AND SUPPLIES	\$0	(\$9,244,724)	\$0	\$0	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$127,152	\$111,816	\$80,000	\$80,000	
REVENUE FROM MONEY & PROPERTY	\$127,152	\$111,816	\$80,000	\$80,000	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$328	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$1,369	\$405	\$1,120	\$1,120	
799311 LITIGATION SETTLEMENT	\$0	\$1,307,594	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$11,400	\$38,824	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$362,709	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$325,918	\$1,213,059	\$105,000	\$105,000	
MISCELLANEOUS REVENUES	\$338,687	\$2,922,921	\$106,120	\$106,120	
Total Non-Operating Revenues (Expenses):	\$465,840	(\$6,209,985)	\$186,120	\$186,120	

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Income Before Captial Contributions and Transfers:	(\$991,147)	(\$9,571,949)	\$962,583	\$962,583
Category: 095 OTHER FINANCING USES				
095235 TRAN OUT SHERIFF	\$0	\$0	(\$30,000)	(\$30,000)
095287 TRAN OUT CORONER	\$0	\$0	(\$21,981)	(\$21,981)
OTHER FINANCING USES	\$0	\$0	(\$51,981)	(\$51,981)
Change in Net Assets	(\$991,147)	(\$9,571,949)	\$910,602	\$910,602
Net Assets - Beginning Balance	\$9,235,684	\$8,244,537	(\$1,327,412)	(\$1,327,412)
Net Assets - Ending Balance	\$8,244,537	(\$1,327,412)	(\$416,810)	(\$416,810)

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$991,147)	(\$9,571,949)	\$910,602	\$910,602

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

PROGRAM DESCRIPTION

Facilities Management is responsible for maintaining the County's investment in buildings and grounds. Currently, the department maintains over one million square feet of building space (County owned and leased) and 1.7 million square feet of grounds. Services provided include janitorial, general building maintenance, and grounds maintenance. The Facilities Management division of the Department of Public Works receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues in the amount of \$3.8 million and expenditures in the amount of \$4.3 million. Expenditures exceed revenues by \$464,000 and will be covered by fund balance. The division is requesting the deletion of a vacant Senior Account Clerk and the transfer of an Accounting Technician from Roads (301) to the Facilities Management budget unit. The department requests two capital asset pickup trucks and the replacement of their asphalt shingle roof with a new metal roof for their building.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a change to remove the transfer out of \$45,000 to Land, Buildings and Improvements.

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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684970 SALE OF RECYCLE MATERIALS	\$820	\$1,693	\$0	\$0
693001 CHARGES FOR SERVICES	\$3,364,412	\$3,208,778	\$3,577,994	\$3,577,994
693016 CHARGES FOR ITEMIZED MAINT	\$162,918	\$73,421	\$229,443	\$229,443
CHARGES FOR SERVICES	\$3,528,151	\$3,283,893	\$3,807,437	\$3,807,437
Total Operating Revenues:	\$3,528,151	\$3,283,893	\$3,807,437	\$3,807,437
Operating Expenses				
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$1,307,069	\$1,348,985	\$1,548,273	\$1,548,273
011200 TERMINATION/SPECIAL PAY	\$11,191	\$18,072	\$0	\$0
017000 EXTRA HELP	\$29,253	\$28,899	\$46,916	\$46,916
017502 OVERTIME PAY	\$13,254	\$8,559	\$15,000	\$15,000
017503 SHIFT DIFFERENTIAL	\$511	\$273	\$1,500	\$1,500
017505 STANDBY PAY	\$16,170	\$16,360	\$16,315	\$16,315
017509 HOLIDAY OVERTIME PAY	\$179	\$411	\$300	\$300
018100 EMPLOYER SHARE OASDI	\$99,361	\$103,281	\$121,804	\$121,804
018201 EMPLOYER SHARE RETIREMENT	\$179,606	\$199,880	\$248,121	\$248,121
018300 EMPLOYER SHARE HEALTH INSUR	\$419,962	\$443,062	\$479,700	\$479,700
018301 EMPLOYER SHARE HEALTH INS PERS	(\$248)	\$0	\$0	\$0
018307 EMPLOYER SHR OTHER POST EMP BEN	\$26,134	\$117,190	\$46,449	\$46,449
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$12,569	\$10,206	\$9,283	\$9,283
018500 WORKERS COMP EXPOSURE	\$12,211	\$12,839	\$20,745	\$20,745
018501 WORKERS COMP EXPERIENCE	\$106,188	\$79,716	\$95,735	\$95,735
SALARIES AND BENEFITS	\$2,233,415	\$2,387,738	\$2,650,141	\$2,650,141
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$22,211	\$25,708	\$25,000	\$25,000
032397 ISF CLTHG/PERS OTHER DEPT CHGS	\$393	\$272	\$1,000	\$1,000
032500 COMMUNICATIONS EXPENSE	\$9,630	\$9,599	\$10,000	\$10,000
032591 CHGS IT COMM	\$6,244	\$5,994	\$6,088	\$6,088
032597 ISF COMM XP OTHER DEPT CHGS	\$5,612	\$5,505	\$6,100	\$6,100
032700 FOOD EXPENSE	\$1,616	\$290	\$250	\$250
032900 HOUSEHOLD EXPENSE	\$2,074	\$3,420	\$2,100	\$2,100
032997 ISF HSHLD XP OTHER DEPT CHGS	\$71,354	\$65,476	\$80,000	\$80,000
033102 INSUR XP LIABILITY EXPOSURE	\$1,297	\$1,525	\$6,257	\$6,257
033103 INSUR XP MISCELLANEOUS	\$10,224	\$12,204	\$11,725	\$11,725
033105 INSUR XP LIABILITY EXPERIENCE	\$6,720	\$15,900	\$51,810	\$51,810
033500 MAINTENANCE OF EQUIPMENT	\$1,229	\$6,503	\$6,000	\$6,000
033547 MAINT EQP TRUCKS	\$29,126	\$39,300	\$50,000	\$50,000

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$2,061	\$1,323	\$1,450	\$1,450
033597	ISF MNT EQP OTHER DEPT CHGS	\$16,297	\$14,243	\$15,000	\$15,000
033700	MAINTENANCE OF STRUCTURES	\$0	\$202	\$7,500	\$7,500
033727	MNT STR ADA	\$46,505	\$2,291	\$100,000	\$100,000
033728	MNT STR REMODELS	\$10,159	\$9,916	\$0	\$0
033729	MNT STR FAC MGMT APRV	\$0	\$16	\$0	\$0
033731	MNT STR COOL/HEAT SYSTEMS	\$60,879	\$71,894	\$50,000	\$50,000
033734	MNT STR ITEMIZED MAINT	\$67,845	\$18,974	\$229,443	\$229,443
033797	ISF MNT STR OTHER DEPT CHGS	\$366,863	\$376,394	\$352,000	\$352,000
033798	ISF MNT SVS CTRCT OTHER DEPT	\$86,646	\$99,946	\$100,000	\$100,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$1,333	\$1,329	\$2,100	\$2,100
034100	MEMBERSHIPS	\$0	\$150	\$0	\$0
034500	OFFICE EXPENSE	\$0	\$0	\$4,000	\$4,000
034528	OFFICE XP SUPPLIES	\$8,423	\$3,205	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	\$52	\$0	\$0	\$0
034591	CHGS OC POSTAGE SVS	\$319	\$272	\$280	\$280
034592	CHGS OC OTHER MAIL SVS	\$1,191	\$1,248	\$1,236	\$1,236
034597	ISF OFFC XP OTHER DEPTS CHGS	\$45	\$464	\$500	\$500
034800	PROF & SPECIAL SERVICES	\$7,845	\$7,540	\$15,100	\$15,100
034802	PROF ADMIN SVS	\$18,734	\$25,939	\$10,000	\$10,000
034831	PROF MEDICAL SVS	\$1,619	\$1,752	\$3,000	\$3,000
034837	PROF PREEMPLOYMENT SVS	\$1,947	\$3,988	\$4,000	\$4,000
034851	PROF TRAINING SVS	\$4,644	\$4,230	\$6,000	\$6,000
034892	CHGS IT PROFESSIONAL SVS	\$38,791	\$41,898	\$40,263	\$40,263
034897	ISF PRF SVS OTHER DEPT CHGS	\$16,564	\$5,037	\$25,000	\$25,000
035100	RENTS & LEASES OF EQUIPMENT	\$1,711	\$4,096	\$3,500	\$3,500
035197	ISF R/L EQP OTHER DEPT CHGS	\$25,271	\$23,344	\$19,000	\$19,000
035500	MINOR EQUIPMENT	\$0	\$569	\$13,000	\$13,000
035590	CHGS IT SOFTWARE EQP	\$0	\$245	\$0	\$0
035591	CHGS IT HARDWARE EQP	\$6,693	\$1,890	\$5,850	\$5,850
035592	CHGS IT TELECOMM EQP	\$28	\$42	\$250	\$250
035597	ISF MNR EQP OTHER DEPTS CHGS	\$6,484	\$13,433	\$6,000	\$6,000
035598	SM TOOLS/EQUIP FACILITIES MGMT	\$15,550	\$10,232	\$0	\$0
035700	SPECIAL DEPARTMENTAL EXPENSE	\$588	\$938	\$1,500	\$1,500
035743	SP DEPT XP PERMITS/LICENSES	\$5,180	\$5,060	\$500	\$500
035753	SP DEPT XP RECYCLING CONTAINER	\$1,577	\$1,354	\$1,500	\$1,500
035900	TRANSPORTATION & TRAVEL	\$692	\$1,161	\$1,000	\$1,000
035940	TRANS/TRVL FUEL	\$32,756	\$22,412	\$30,000	\$30,000
035941	TRANS/TRVL MILEAGE	\$3,014	\$3,664	\$3,000	\$3,000
035942	TRANS/TRVL TRAINING	\$840	\$480	\$4,700	\$4,700
035943	TRANS/TRVL CONFERENCES	\$6,804	\$4,221	\$6,502	\$6,502
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$293	\$356	\$250	\$250

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036100 UTILITIES	\$0	\$113	\$0	\$0	\$0
036125 UTIL ELECTRIC	\$9,803	\$4,545	\$6,200	\$6,200	\$6,200
036126 UTIL GAS	\$8,108	\$894	\$1,500	\$1,500	\$1,500
036127 UTIL WATER	\$4,607	\$1,858	\$2,200	\$2,200	\$2,200
036128 UTIL SEPTIC	\$200	\$50	\$200	\$200	\$200
036129 UTIL STORM DRAINS	\$360	\$0	\$0	\$0	\$0
036130 UTIL WASTE WATER	\$1,259	\$668	\$600	\$600	\$600
036131 UTIL MISC UTILITIES	\$159	\$685	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$1,058,495	\$986,282	\$1,330,454	\$1,330,454	\$1,330,454
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$137,521	\$140,293	\$111,842	\$111,842	\$111,842
050800 TAXES & ASSESSMENTS	\$0	\$0	\$20	\$20	\$20
050900 DEPRECIATION EXPENSE	\$21,966	\$25,409	\$25,000	\$25,000	\$25,000
OTHER CHARGES	\$159,488	\$165,703	\$136,862	\$136,862	\$136,862
Total Operating Expenses:	\$3,451,399	\$3,539,723	\$4,117,457	\$4,117,457	\$4,117,457
Operating Income (Loss)	\$76,751	(\$255,830)	(\$310,020)	(\$310,020)	(\$310,020)
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2,077	\$3,447	\$1,000	\$1,000	\$1,000
421800 VENDING MACHINES	\$83	\$67	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$2,161	\$3,515	\$1,000	\$1,000	\$1,000
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$10	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$3,128	\$245,825	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$33,278	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$36,416	\$245,825	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$0	\$3,825	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$3,825	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$38,578	\$253,165	\$1,000	\$1,000	\$1,000
Income Before Captial Contributions and Transfers:	\$115,329	(\$2,664)	(\$309,020)	(\$309,020)	(\$309,020)
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$0	(\$43,727)	\$0	\$0	\$0

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER FINANCING USES	\$0	(\$43,727)	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800199 TRANS IN CENTRAL SVS A87	\$10,656	\$5,328	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$10,656	\$5,328	\$0	\$0
Change in Net Assets	\$125,986	(\$41,063)	(\$309,020)	(\$309,020)
Net Assets - Beginning Balance	\$898,301	\$1,024,287	\$983,223	\$983,223
Net Assets - Ending Balance	\$1,024,287	\$983,223	\$674,203	\$674,203

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS				
061081 FAC MGMNT 1958 PLACER ROOF	\$0	\$0	\$45,000	\$45,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$0	\$45,000	\$45,000
Object: 0650 CAP ASSETS-EQUIPMENT				
065051 1 MOWER W ATTACHMENTS	\$9,621	\$0	\$0	\$0
065140 3 TRUCKS W/ACCESSORIES	\$0	\$100,235	\$0	\$0
065175 2 TRUCKS W/ ACCESSORIES	\$0	\$0	\$65,000	\$65,000
CAP ASSETS-EQUIPMENT	\$9,621	\$100,235	\$65,000	\$65,000
Total Additional Appropriations:	\$9,621	\$100,235	\$110,000	\$110,000
Total Change in Net Assets:	\$116,365	(\$141,299)	(\$419,020)	(\$419,020)

**DEPARTMENT OF PUBLIC WORKS-SHASTA COUNTY UTILITIES
ADMINISTRATION**

Fund 205 Shasta County Utilities Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues and expenditures in the amount of \$1.79 million. This amount is reflective of a status quo budget and is facilitated by a utilization of mechanical and engineer controls, electronic systems monitoring and replacement of aged equipment through various grants and low interest loans.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
693001 CHARGES FOR SERVICES	\$1,718,700	\$1,566,009	\$1,791,963	\$1,791,963
CHARGES FOR SERVICES	\$1,718,700	\$1,566,009	\$1,791,963	\$1,791,963
Total Operating Revenues:	\$1,718,700	\$1,566,009	\$1,791,963	\$1,791,963
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032591 CHGS IT COMM	\$31	\$36	\$49	\$49
032997 ISF HSHLD XP OTHER DEPT CHGS	\$45,817	\$44,723	\$41,537	\$41,537
033592 CHGS IT MNT HARD/SOFTWARE	\$979	\$850	\$932	\$932
034892 CHGS IT PROFESSIONAL SVS	\$11,635	\$12,817	\$13,195	\$13,195
035591 CHGS IT HARDWARE EQP	\$1,566	\$0	\$2,000	\$2,000
036125 UTIL ELECTRIC	\$983,201	\$1,058,535	\$1,444,909	\$1,444,909
036126 UTIL GAS	\$121,885	\$124,918	\$97,166	\$97,166
036127 UTIL WATER	\$58,550	\$67,952	\$77,864	\$77,864
036128 UTIL SEPTIC	\$7,220	\$4,580	\$12,347	\$12,347
036129 UTIL STORM DRAINS	\$7,097	\$154	\$0	\$0
036130 UTIL WASTE WATER	\$46,563	\$29,167	\$51,180	\$51,180
036131 UTIL MISC UTILITIES	\$4,907	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$1,289,457	\$1,343,736	\$1,741,179	\$1,741,179
Total Operating Expenses:	\$1,289,457	\$1,343,736	\$1,741,179	\$1,741,179
Operating Income (Loss)	\$429,243	\$222,273	\$50,784	\$50,784
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$995	\$1,659	\$1,000	\$1,000
REVENUE FROM MONEY & PROPERTY	\$995	\$1,659	\$1,000	\$1,000
Total Non-Operating Revenues (Expenses):	\$995	\$1,659	\$1,000	\$1,000
Income Before Captial Contributions and Transfers:	\$430,239	\$223,932	\$51,784	\$51,784
Category: 095 OTHER FINANCING USES				
095806 TRAN OUT ENERGY RETROFIT	(\$333,054)	(\$192,418)	(\$51,784)	(\$51,784)
OTHER FINANCING USES	(\$333,054)	(\$192,418)	(\$51,784)	(\$51,784)

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Change in Net Assets	\$97,185	\$31,514	\$0	\$0
Net Assets - Beginning Balance	\$352,325	\$449,510	\$481,024	\$481,024
Net Assets - Ending Balance	\$449,510	\$481,024	\$481,024	\$481,024

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$97,185	\$31,514	\$0	\$0

PUBLIC WORKS-FALL RIVER MILLS AIRPORT

Fund 200 Fall River Mills Airport

Patrick J. Minturn, Director Public Works

PROGRAM DESCRIPTION

The Fall River Mills Airport operates as an Enterprise Fund. The operation is supported primarily from hangar rentals, aviation gas, and an annual grant from the State of California.

In 2014-15 the Federal Aviation Administration recommended development of an Airfield Pavement Management System, that will prioritize the replacement of runway and taxiway pavement.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues in the amount of \$110,318 and expenditures in the amount of \$227,950. Expenditures exceed revenues by \$117,632 and will be covered by fund balance.

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

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 400 REVENUE FROM MONEY & PROPERTY					
421400 HANGAR RENTAL	\$23,400	\$20,225	\$21,600	\$21,600	\$21,600
421410 TIE DOWN RENTAL	\$487	\$656	\$300	\$300	\$300
421420 GROUND RENTAL	\$960	\$960	\$960	\$960	\$960
421421 FIXED BASE OPERATOR RENT/COMM	\$5,271	\$4,806	\$5,000	\$5,000	\$5,000
421430 AUTOMOBILE PARKING FEES	\$920	\$700	\$800	\$800	\$800
REVENUE FROM MONEY & PROPERTY	\$31,038	\$27,348	\$28,660	\$28,660	\$28,660
Category: 700 MISCELLANEOUS REVENUES					
797300 SALE OF GAS FRM AIRPORT	\$43,596	\$25,603	\$40,000	\$40,000	\$40,000
MISCELLANEOUS REVENUES	\$43,596	\$25,603	\$40,000	\$40,000	\$40,000
Total Operating Revenues:	\$74,634	\$52,951	\$68,660	\$68,660	\$68,660
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,330	\$1,420	\$1,400	\$1,400	\$1,400
032900 HOUSEHOLD EXPENSE	\$428	\$743	\$550	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$1,207	\$1,649	\$1,130	\$1,130	\$1,130
033103 INSUR XP MISCELLANEOUS	\$8,051	\$8,363	\$8,700	\$8,700	\$8,700
033500 MAINTENANCE OF EQUIPMENT	\$0	\$752	\$2,000	\$2,000	\$2,000
033700 MAINTENANCE OF STRUCTURES	\$126	\$151	\$2,000	\$2,000	\$2,000
033732 MNT STR RUNWAYS	\$6,388	\$9,779	\$4,000	\$4,000	\$4,000
033791 CHGS FAC MGMT MAINT STR	\$3,177	\$6,553	\$6,877	\$6,877	\$6,877
034100 MEMBERSHIPS	\$35	\$0	\$35	\$35	\$35
034500 OFFICE EXPENSE	\$0	\$51	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$16,848	\$10,715	\$45,000	\$45,000	\$45,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,540	\$30,383	\$850	\$850	\$850
035900 TRANSPORTATION & TRAVEL	\$506	\$0	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$34,022	\$30,078	\$30,000	\$30,000	\$30,000
036100 UTILITIES	\$7,911	\$7,740	\$7,900	\$7,900	\$7,900
SERVICES AND SUPPLIES	\$82,573	\$108,383	\$110,692	\$110,692	\$110,692
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$4,268	\$5,478	\$7,258	\$7,258	\$7,258
050900 DEPRECIATION EXPENSE	\$15,616	\$35,543	\$110,000	\$110,000	\$110,000
OTHER CHARGES	\$19,884	\$41,021	\$117,258	\$117,258	\$117,258
Total Operating Expenses:	\$102,457	\$149,405	\$227,950	\$227,950	\$227,950

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	(\$27,822)	(\$96,453)	(\$159,290)	(\$159,290)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$16)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$16)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$78	\$94	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$78	\$94	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$10,000	\$10,000
524001 STATE CAPITAL IMPROVEMENT GRT	\$7,380	\$2,002	\$1,508	\$1,508
560400 FEDERAL FAA GRANT	\$160,746	\$21,182	\$30,150	\$30,150
INTERGOVERNMENTAL REVENUES	\$178,126	\$33,184	\$41,658	\$41,658
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$0	\$200	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$200	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$178,188	\$33,478	\$41,658	\$41,658
Income Before Captial Contributions and Transfers:	\$150,365	(\$62,975)	(\$117,632)	(\$117,632)
Change in Net Assets	\$150,365	(\$62,975)	(\$117,632)	(\$117,632)
Net Assets - Beginning Balance	\$12,263,199	\$12,413,564	\$12,350,589	\$12,350,589
Net Assets - Ending Balance	\$12,413,564	\$12,350,589	\$12,232,957	\$12,232,957

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS				
072101 BUILDINGS & IMPROVEMENTS	\$172,720	\$23,534	\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$172,720	\$23,534	\$0	\$0
Total Additional Appropriations:	\$172,720	\$23,534	\$0	\$0
Total Change in Net Assets:	(\$22,354)	(\$86,509)	(\$117,632)	(\$117,632)

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL
REPLACEMENT & IMPROVEMENT FUND**

Fund 206 WCL Replace and Improve Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This fund is used to account for the activity associated with the Replacement and Improvement (R&I) Fund established to fund improvements at the County's landfill. Each year the Solid Waste Disposal Committee sets the tipping fee at the landfill that includes a component that flows into this budget. A long-range plan has been developed which identifies when new cells will need to be constructed at the landfill and the revenues from this source will be used for this purpose.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues in the amount of \$1.5 million and expenditures in the amount of \$4.5 million.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684950 REPLACEMENT & IMPROVEMENT	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	\$1,500,000
CHARGES FOR SERVICES	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	\$1,500,000
Total Operating Revenues:	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	\$1,500,000
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	\$1,500,000
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$20,741	\$29,299	\$20,000	\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY	\$20,741	\$29,299	\$20,000	\$20,000	\$20,000
Category: 700 MISCELLANEOUS REVENUES					
799600 INSURANCE LOSS & REFUNDS	\$85,673	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$85,673	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$106,414	\$29,299	\$20,000	\$20,000	\$20,000
Income Before Capital Contributions and Transfers:	\$1,693,065	\$1,623,635	\$1,520,000	\$1,520,000	\$1,520,000
Category: 095 OTHER FINANCING USES					
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$843,322)	(\$895,927)	(\$4,540,000)	(\$4,540,000)	(\$4,540,000)
OTHER FINANCING USES	(\$843,322)	(\$895,927)	(\$4,540,000)	(\$4,540,000)	(\$4,540,000)
Change in Net Assets	\$849,743	\$727,708	(\$3,020,000)	(\$3,020,000)	(\$3,020,000)
Net Assets - Beginning Balance	\$5,061,150	\$5,910,893	\$6,638,602	\$6,638,602	\$6,638,602
Net Assets - Ending Balance	\$5,910,893	\$6,638,602	\$3,618,602	\$3,618,602	\$3,618,602

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$849,743	\$727,708	(\$3,020,000)	(\$3,020,000)

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

PROGRAM DESCRIPTION

This budget operates as an Enterprise Fund and finances the County's solid waste program. This program includes solid waste collection and disposal and septage disposal. The City of Redding, under contract to the County, operates the Richard W. Curry West Central Landfill. Transfer stations and the collection of solid waste are done under franchise agreements with private companies. County-staff provide necessary permit requirements, including monitoring and testing, administration and supervision.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues in the amount of \$10.4 million and expenditures in the amount of \$12.6 million. The overage in expenditures compared to revenues will be covered by fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

The department is requesting to move three positions from the Roads budget (301) to the Solid Waste Administration budget. These positions support the Solid Waste Administration budget and the funding for these positions was previously charged to the Solid Waste Administration budget from the Roads budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684700 COLLECTORS FEES	\$325,494	\$351,394	\$300,000	\$300,000	\$300,000
684701 SEPTIC FEES	\$467,707	\$468,352	\$400,000	\$400,000	\$400,000
692700 REIMB MISC SERVICES	\$127,418	\$133,874	\$120,000	\$120,000	\$120,000
CHARGES FOR SERVICES	\$920,620	\$953,622	\$820,000	\$820,000	\$820,000
Total Operating Revenues:	\$920,620	\$953,622	\$820,000	\$820,000	\$820,000
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$0	\$283,161	\$283,161	\$283,161
018100 EMPLOYER SHARE OASDI	\$0	\$0	\$21,662	\$21,662	\$21,662
018201 EMPLOYER SHARE RETIREMENT	\$0	\$0	\$44,614	\$44,614	\$44,614
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$0	\$38,845	\$38,845	\$38,845
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$0	\$8,495	\$8,495	\$8,495
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$1,615	\$1,615	\$1,615
018500 WORKERS COMP EXPOSURE	\$0	\$0	\$3,568	\$3,568	\$3,568
SALARIES AND BENEFITS	\$0	\$0	\$401,960	\$401,960	\$401,960
Category: 030 SERVICES AND SUPPLIES					
032900 HOUSEHOLD EXPENSE	\$7,114	\$0	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$0	\$54	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$1,077	\$1,077	\$1,077
033103 INSUR XP MISCELLANEOUS	\$0	\$312	\$300	\$300	\$300
033500 MAINTENANCE OF EQUIPMENT	\$3,671	\$1,074	\$0	\$0	\$0
033700 MAINTENANCE OF STRUCTURES	\$34,896	\$0	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$36,862	\$11,562	\$2,845	\$2,845	\$2,845
034500 OFFICE EXPENSE	\$243	\$277	\$100	\$100	\$100
034800 PROF & SPECIAL SERVICES	\$676,923	\$515,353	\$400,000	\$400,000	\$400,000
034807 PROF BANK SVS	\$4,269	\$3,894	\$3,508	\$3,508	\$3,508
034819 PROF ENGINEERING SVS	\$162,995	\$360,666	\$300,000	\$300,000	\$300,000
034826 PROF LAB SVS	\$55,290	\$58,684	\$50,000	\$50,000	\$50,000
034828 PROF LEGAL SVS	\$15,853	\$17,456	\$20,000	\$20,000	\$20,000
034829 PROF MAINTENANCE SVS	\$249,205	\$313,824	\$500,000	\$500,000	\$500,000
034832 PROF MONITORING SVS	\$23,136	\$14,475	\$15,000	\$15,000	\$15,000
034850 PROF TESTING SVS	\$33,577	\$18,561	\$10,000	\$10,000	\$10,000
034900 PUBLICATIONS & LEGAL NOTICES	\$3,317	\$52	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$991	\$1,000	\$1,000	\$1,000
035500 MINOR EQUIPMENT	\$94	\$5,880	\$10,000	\$10,000	\$10,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$68,430	\$2,901	\$2,000	\$2,000	\$2,000
035743 SP DEPT XP PERMITS/LICENSES	\$21,759	\$94,766	\$2,000	\$2,000	\$2,000
035900 TRANSPORTATION & TRAVEL	\$0	\$785	\$0	\$0	\$0

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
035940 TRANS/TRVL FUEL	\$0	\$70	\$0	\$0	\$0
036100 UTILITIES	\$15,107	\$15,098	\$13,000	\$13,000	\$13,000
SERVICES AND SUPPLIES	\$1,412,749	\$1,436,742	\$1,330,830	\$1,330,830	\$1,330,830
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$9,929	\$7,287	\$39,545	\$39,545	\$39,545
050800 TAXES & ASSESSMENTS	\$225	\$35	\$0	\$0	\$0
050900 DEPRECIATION EXPENSE	\$475,779	\$199,195	\$800,000	\$800,000	\$800,000
OTHER CHARGES	\$485,934	\$206,518	\$839,545	\$839,545	\$839,545
Total Operating Expenses:	\$1,898,684	\$1,643,260	\$2,572,335	\$2,572,335	\$2,572,335
Operating Income (Loss)	(\$978,064)	(\$689,637)	(\$1,752,335)	(\$1,752,335)	(\$1,752,335)
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$50)	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$0	(\$50)	\$0	\$0	\$0
Category: 050 OTHER CHARGES					
050300 INTEREST ON LONG TERM DT	(\$21,570)	(\$19,467)	(\$30,997)	(\$30,997)	(\$30,997)
050321 INT L/T DT CURR INTEREST	(\$15,198)	(\$13,690)	\$0	\$0	\$0
OTHER CHARGES	(\$36,768)	(\$33,158)	(\$30,997)	(\$30,997)	(\$30,997)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$14,133	\$18,086	\$10,000	\$10,000	\$10,000
REVENUE FROM MONEY & PROPERTY	\$14,133	\$18,086	\$10,000	\$10,000	\$10,000
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$12	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$12	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$0	\$1,801	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$1,801	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$22,634)	(\$13,307)	(\$20,997)	(\$20,997)	(\$20,997)
Income Before Captial Contributions and Transfers:	(\$1,000,699)	(\$702,945)	(\$1,773,332)	(\$1,773,332)	(\$1,773,332)
Category: 095 OTHER FINANCING USES					
095301 TRAN OUT ROADS	(\$100,000)	\$0	\$0	\$0	\$0

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER FINANCING USES	(\$100,000)		\$0	\$0	\$0
Category: 800	OTHR FINANCING SOURCES TRAN IN				
806206 TRANS IN WCL R & I	\$843,322	\$895,927	\$4,540,000	\$4,540,000	\$4,540,000
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
OTHR FINANCING SOURCES TRAN IN	\$843,322	\$895,927	\$9,540,000	\$9,540,000	\$9,540,000
Change in Net Assets	(\$257,376)	\$192,982	\$7,766,668	\$7,766,668	\$7,766,668
Net Assets - Beginning Balance	\$14,343,504	\$14,086,127	\$14,279,109	\$14,279,109	\$14,279,109
Net Assets - Ending Balance	\$14,086,127	\$14,279,109	\$22,045,777	\$22,045,777	\$22,045,777

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$125,244	\$128,764	\$132,383	\$132,383	
RETIRE LONG TERM DEBT	\$125,244	\$128,764	\$132,383	\$132,383	
Object: 0600 CAP ASSETS-LAND					
060001 BLM LAND 160 AC S CLR CRK RD	\$514	\$0	\$0	\$0	
CAP ASSETS-LAND	\$514	\$0	\$0	\$0	
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061018 BUCKEYE LANDFILL CAP EXT/WELL	\$0	\$0	\$250,000	\$250,000	
061065 WCL 4 STRM DRN WATER RTN PONDS	\$50	\$0	\$0	\$0	
061066 WCL 7 GAS MONITORING WELLS	\$0	\$0	\$200,000	\$200,000	
061067 WCL PHASE II COVER	\$0	\$0	\$5,000,000	\$5,000,000	
061073 WCL UNIT 4C EXPANSION	\$0	\$0	\$4,340,000	\$4,340,000	
061074 BUCKEYE TRNSFER ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
061075 OLD SHASTA TRNSF ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
061076 LAKEHEAD TRNSF ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
061077 FR GULCH TRNSF ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
CAP ASSETS-BLDG & IMPROVEMENTS	\$50	\$0	\$9,865,000	\$9,865,000	
Object: 0650 CAP ASSETS-EQUIPMENT					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$26,814	\$0	\$0	
CAP ASSETS-EQUIPMENT	\$0	\$26,814	\$0	\$0	
Total Additional Appropriations:	\$125,809	\$155,579	\$9,997,383	\$9,997,383	
Total Change in Net Assets:	(\$383,186)	\$37,402	(\$2,230,715)	(\$2,230,715)	

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL
CLOSURE/POST-CLOSURE FUND**

Fund 209 WCL Close/Post Close Maintenance Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

One of the conditions of the operating permit at the Richard W. Curry West Central Landfill is that a financial mechanism must be established that sets aside adequate funds to ensure that the landfill will be properly closed and maintained for thirty years after closure. In FY 2008-09, the department updated the cost estimates to determine the revenue necessary to meet these closure requirements. The study determined that the current tipping fee component being collected to pay the debt service could be redirected into the closure/post closure maintenance fund after the debt was paid off at the end of FY 2009-10. This would result in producing sufficient revenue for closure/post-closure maintenance without necessitating an increase in landfill tipping fees.

State law required that funds be set aside to pay for any corrective action to combat reasonably foreseeable releases. The Board of Supervisors made the WCL Closure/Post Closure Maintenance Fund available for corrective action by Resolution No. 2009-069.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues in the amount of \$540,000 and expenditures in the amount of \$6.5 million. Expenditures exceed revenues by \$6 million and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684900 CLOSURE SURCHARGE	\$560,628	\$446,465	\$500,000	\$500,000	\$500,000
CHARGES FOR SERVICES	\$560,628	\$446,465	\$500,000	\$500,000	\$500,000
Total Operating Revenues:	\$560,628	\$446,465	\$500,000	\$500,000	\$500,000
Operating Expenses					
Category: 050 OTHER CHARGES					
051000 AMORTIZATION	\$722,156	(\$1,840,325)	\$1,500,000	\$1,500,000	\$1,500,000
OTHER CHARGES	\$722,156	(\$1,840,325)	\$1,500,000	\$1,500,000	\$1,500,000
Total Operating Expenses:	\$722,156	(\$1,840,325)	\$1,500,000	\$1,500,000	\$1,500,000
Operating Income (Loss)	(\$161,528)	\$2,286,791	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$43,969	\$57,336	\$40,000	\$40,000	\$40,000
REVENUE FROM MONEY & PROPERTY	\$43,969	\$57,336	\$40,000	\$40,000	\$40,000
Total Non-Operating Revenues (Expenses):	\$43,969	\$57,336	\$40,000	\$40,000	\$40,000
Income Before Captial Contributions and Transfers:	(\$117,558)	\$2,344,127	(\$960,000)	(\$960,000)	(\$960,000)
Category: 095 OTHER FINANCING USES					
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
OTHER FINANCING USES	\$0	\$0	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
Change in Net Assets	(\$117,558)	\$2,344,127	(\$5,960,000)	(\$5,960,000)	(\$5,960,000)
Net Assets - Beginning Balance	(\$1,361,157)	(\$1,478,715)	\$865,412	\$865,412	\$865,412
Net Assets - Ending Balance	(\$1,478,715)	\$865,412	(\$5,094,587)	(\$5,094,587)	(\$5,094,587)

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$117,558)	\$2,344,127	(\$5,960,000)	(\$5,960,000)

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

PROGRAM DESCRIPTION

This budget unit is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area. Expenses for the Redding Area Bus Authority (RABA) joint powers authority flow through this fund. Funds for this budget originate from Federal Transit Administration grant funds and Transportation Development Act Funds available to the County, and this budget unit requires no General Fund support.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$440,682 and revenue in the amount of \$342,275. Expenditures exceed revenue by \$98,407 and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Expenses for the RABA joint powers authority and Burney Express flow through this fund. The farebox analysis for a third Burney Express trip places the farebox close to the 10 percent requirement making it unreasonable to meet.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 100 TAXES					
106500 LOCAL TRANSPORTATION FUNDS	\$87,275	\$0	\$0	\$0	\$0
TAXES	\$87,275	\$0	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
560870 FEDERAL TRANSIT ACT SEC 5311	\$383,765	\$334,830	\$318,000	\$318,000	\$318,000
INTERGOVERNMENTAL REVENUES	\$383,765	\$334,830	\$318,000	\$318,000	\$318,000
Category: 600 CHARGES FOR SERVICES					
692013 TRANSPTN FAREBOX BUS REVENUE	\$22,184	\$20,728	\$24,000	\$24,000	\$24,000
CHARGES FOR SERVICES	\$22,184	\$20,728	\$24,000	\$24,000	\$24,000
Total Operating Revenues:	\$493,224	\$355,558	\$342,000	\$342,000	\$342,000
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$7,500	\$7,500	\$8,000	\$8,000	\$8,000
034802 PROF ADMIN SVS	\$10,599	\$10,635	\$15,000	\$15,000	\$15,000
034900 PUBLICATIONS & LEGAL NOTICES	\$220	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$18,319	\$18,135	\$23,250	\$23,250	\$23,250
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$2,296	\$7,132	\$7,132	\$7,132
OTHER CHARGES	\$0	\$2,296	\$7,132	\$7,132	\$7,132
Total Operating Expenses:	\$18,319	\$20,431	\$30,382	\$30,382	\$30,382
Operating Income (Loss)	\$474,904	\$335,126	\$311,618	\$311,618	\$311,618
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
051300 CONTRIB NON COUNTY GOV AGENCY	(\$45,000)	\$0	\$0	\$0	\$0
051385 CONTR TO RABA	(\$356,754)	(\$384,872)	(\$410,300)	(\$410,300)	(\$410,300)
OTHER CHARGES	(\$401,754)	(\$384,872)	(\$410,300)	(\$410,300)	(\$410,300)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$563	\$631	\$275	\$275	\$275
REVENUE FROM MONEY & PROPERTY	\$563	\$631	\$275	\$275	\$275
Total Non-Operating Revenues (Expenses):	(\$401,191)	(\$384,241)	(\$410,025)	(\$410,025)	(\$410,025)

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Income Before Captial Contributions and Transfers:	\$73,713	(\$49,115)	(\$98,407)	(\$98,407)
Change in Net Assets	\$73,713	(\$49,115)	(\$98,407)	(\$98,407)
Net Assets - Beginning Balance	\$418,375	\$492,088	\$442,973	\$442,973
Net Assets - Ending Balance	\$492,088	\$442,973	\$344,566	\$344,566

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$73,713	(\$49,115)	(\$98,407)	(\$98,407)

PUBLIC WORKS-COUNTY SERVICE AREAS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

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

COUNTY SERVICE AREAS (CSAs)

There are currently 11 active CSAs providing water, sewer, and storm drain services to County residents. Eight of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2-Lakehead area, CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Shingletown area, CSA #23-Crag View area, and CSA #25-Keswick area. These CSAs, combined, serve approximately 1,100 customers and operate as enterprise funds, with water use charges and related fees used as the basis for financing service delivery and system operation and maintenance.

There are three CSAs which provide sanitary sewer service to commercial development and residential communities: CSA #8-Palo Cedro, CSA #13-Alpine Meadows, and CSA #17-Cottonwood. These CSAs, combined, serve approximately 1,400 customers and are established as enterprise funds. Customers pay monthly service and stand-by charges to finance system operation and maintenance. In addition, property owners may be subject to an assessment to meet the debt service requirements incurred when the system was constructed.

SUMMARY OF RECOMMENDATIONS

The CEO recommends two changes to two of the budget units:

- 00395-CSA #11 French Gulch Water Administration-An increase of \$1,146 to the Trans-in from CSA #11 French Gulch Water Debt Service Administration
- 00629-CSA #6 Elk Trail Water Special Assessment District-An increase of \$3,000 in Special Departmental Expense.

The CEO concurs with all other requested budgets.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with these budgets as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
CHARGES FOR SERVICES	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Total Operating Revenues:	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$17	\$3	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$17	\$3	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$17	\$3	\$0	\$0	\$0
Income Before Captial Contributions and Transfers:	\$4,888	\$4,874	\$4,871	\$4,871	\$4,871
Category: 095 OTHER FINANCING USES					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$9,400)	(\$4,800)	(\$4,800)	(\$4,800)	(\$4,800)
OTHER FINANCING USES	(\$9,400)	(\$4,800)	(\$4,800)	(\$4,800)	(\$4,800)
Change in Net Assets	(\$4,511)	\$74	\$71	\$71	\$71
Net Assets - Beginning Balance	\$4,804	\$292	\$366	\$366	\$366
Net Assets - Ending Balance	\$292	\$366	\$437	\$437	\$437

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$4,511)	\$74	\$71	\$71

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Total Operating Revenues:	\$0	\$0	\$0	\$0
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,638	\$811	\$150	\$150
REVENUE FROM MONEY & PROPERTY	\$1,638	\$811	\$150	\$150
Total Non-Operating Revenues (Expenses):	\$1,638	\$811	\$150	\$150
Income Before Capital Contributions and Transfers:	\$1,638	\$811	\$150	\$150
Category: 095 OTHER FINANCING USES				
096378 TRAN OUT CSA#8 P CEDRO SEWER	(\$650,000)	\$0	(\$50,000)	(\$50,000)
OTHER FINANCING USES	(\$650,000)	\$0	(\$50,000)	(\$50,000)
Change in Net Assets	(\$648,361)	\$811	(\$49,850)	(\$49,850)
Net Assets - Beginning Balance	\$812,695	\$164,334	\$165,145	\$165,145
Net Assets - Ending Balance	\$164,334	\$165,145	\$115,295	\$115,295

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$648,361)	\$811	(\$49,850)	(\$49,850)

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$254	\$75	\$20	\$20	\$20
REVENUE FROM MONEY & PROPERTY	\$254	\$75	\$20	\$20	\$20
Total Non-Operating Revenues (Expenses):	\$254	\$75	\$20	\$20	\$20
Income Before Captial Contributions and Transfers:	\$254	\$75	\$20	\$20	\$20
Category: 095 OTHER FINANCING USES					
096387 TRAN OUT CSA#17 CTWD SWR	(\$100,000)	\$0	(\$15,000)	(\$15,000)	(\$15,000)
OTHER FINANCING USES	(\$100,000)	\$0	(\$15,000)	(\$15,000)	(\$15,000)
Change in Net Assets	(\$99,745)	\$75	(\$14,980)	(\$14,980)	(\$14,980)
Net Assets - Beginning Balance	\$114,962	\$15,217	\$15,292	\$15,292	\$15,292
Net Assets - Ending Balance	\$15,217	\$15,292	\$312	\$312	\$312

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$99,745)	\$75	(\$14,980)	(\$14,980)

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$59	\$104	\$10	\$10	\$10
REVENUE FROM MONEY & PROPERTY	\$59	\$104	\$10	\$10	\$10
Category: 600 CHARGES FOR SERVICES					
668912 S/A JONES VLY CAP IMP PARCEL	\$7,305	\$5,625	\$7,000	\$7,000	\$7,000
CHARGES FOR SERVICES	\$7,305	\$5,625	\$7,000	\$7,000	\$7,000
Total Non-Operating Revenues (Expenses):	\$7,364	\$5,730	\$7,010	\$7,010	\$7,010
Income Before Captial Contributions and Transfers:	\$7,364	\$5,730	\$7,010	\$7,010	\$7,010
Category: 095 OTHER FINANCING USES					
096377 TRAN OUT CSA#6 JONES VLY WTR	\$0	\$0	(\$32,000)	(\$32,000)	(\$32,000)
OTHER FINANCING USES	\$0	\$0	(\$32,000)	(\$32,000)	(\$32,000)
Change in Net Assets	\$7,364	\$5,730	(\$24,990)	(\$24,990)	(\$24,990)
Net Assets - Beginning Balance	\$11,478	\$18,843	\$24,573	\$24,573	\$24,573
Net Assets - Ending Balance	\$18,843	\$24,573	(\$416)	(\$416)	(\$416)

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$7,364	\$5,730	(\$24,990)	(\$24,990)

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$2,568	\$2,579	\$3,000	\$3,000	\$3,000
SERVICES AND SUPPLIES	\$2,568	\$2,579	\$3,000	\$3,000	\$3,000
Total Operating Expenses:	\$2,568	\$2,579	\$3,000	\$3,000	\$3,000
Operating Income (Loss)	(\$2,568)	(\$2,579)	(\$3,000)	(\$3,000)	(\$3,000)
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	\$0	(\$25,905)	(\$30,000)	(\$30,000)	(\$30,000)
OTHER CHARGES	\$0	(\$25,905)	(\$30,000)	(\$30,000)	(\$30,000)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$307	\$504	\$125	\$125	\$125
REVENUE FROM MONEY & PROPERTY	\$307	\$504	\$125	\$125	\$125
Category: 600 CHARGES FOR SERVICES					
668130 S/A PALO CEDRO SEWER CURR	\$0	\$3,165	\$0	\$0	\$0
668230 S/A JONES VALLEY WTR 1997	\$29,202	\$26,450	\$41,347	\$41,347	\$41,347
668999 SPECIAL ASSESSMENT PRINCIPAL	\$12,000	\$12,000	\$0	\$0	\$0
CHARGES FOR SERVICES	\$41,202	\$41,616	\$41,347	\$41,347	\$41,347
Total Non-Operating Revenues (Expenses):	\$41,510	\$16,215	\$11,472	\$11,472	\$11,472
Income Before Captial Contributions and Transfers:	\$38,941	\$13,635	\$8,472	\$8,472	\$8,472
Change in Net Assets	\$38,941	\$13,635	\$8,472	\$8,472	\$8,472
Net Assets - Beginning Balance	\$71,009	\$97,950	\$111,586	\$111,586	\$111,586
Net Assets - Ending Balance	\$109,950	\$111,586	\$120,058	\$120,058	\$120,058

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$12,000	\$12,000	\$13,000	\$13,000
RETIRE LONG TERM DEBT	\$12,000	\$12,000	\$13,000	\$13,000
Total Additional Appropriations:	\$12,000	\$12,000	\$13,000	\$13,000
Total Change in Net Assets:	\$26,941	\$1,635	(\$4,528)	(\$4,528)

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$7,149	\$6,584	\$26,690	\$26,690	
CHARGES FOR SERVICES	\$7,149	\$6,584	\$26,690	\$26,690	
Total Operating Revenues:	\$7,149	\$6,584	\$26,690	\$26,690	
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	
Operating Income (Loss)	\$7,149	\$6,584	\$26,690	\$26,690	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	(\$4,613)	(\$3,908)	(\$3,000)	(\$3,000)	
OTHER CHARGES	(\$4,613)	(\$3,908)	(\$3,000)	(\$3,000)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$344	\$434	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$344	\$434	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$20,314	\$21,013	\$0	\$0	
CHARGES FOR SERVICES	\$20,314	\$21,013	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$16,046	\$17,538	(\$3,000)	(\$3,000)	
Income Before Captial Contributions and Transfers:	\$23,195	\$24,122	\$23,690	\$23,690	
Category: 095 OTHER FINANCING USES					
096395 TRANS OUT CSA #11 FRENCH GULCH	\$0	\$0	(\$13,892)	(\$13,892)	
OTHER FINANCING USES	\$0	\$0	(\$13,892)	(\$13,892)	
Change in Net Assets	\$23,195	\$24,122	\$9,798	\$9,798	
Net Assets - Beginning Balance	\$89,329	\$92,210	\$116,333	\$116,333	
Net Assets - Ending Balance	\$112,525	\$116,333	\$126,131	\$126,131	

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$20,314	\$21,013	\$103,896	\$103,896
RETIRE LONG TERM DEBT	\$20,314	\$21,013	\$103,896	\$103,896
Total Additional Appropriations:	\$20,314	\$21,013	\$103,896	\$103,896
Total Change in Net Assets:	\$2,881	\$3,109	(\$94,098)	(\$94,098)

Fund Title: 0355 - CSA #2 SUGARLOAF WATER D/S
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Captial Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$4,065)	\$0	\$0	\$0	\$0
OTHER FINANCING USES	(\$4,065)	\$0	\$0	\$0	\$0
Change in Net Assets	(\$4,065)	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$4,065	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0355 - CSA #2 SUGARLOAF WATER D/S
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$4,065)	\$0	\$0	\$0

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 100 TAXES					
101100 SUPPLEMENTAL TAXES CURRENT	\$3	\$0	\$0	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$13	\$0	\$0	\$0	\$0
TAXES	\$17	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$17	\$0	\$0	\$0	\$0
Income Before Captial Contributions and Transfers:	\$17	\$0	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
096396 TRANS OUT CSA #23 CRAGVIEW	(\$2,375)	(\$52)	\$0	\$0	\$0
OTHER FINANCING USES	(\$2,375)	(\$52)	\$0	\$0	\$0
Change in Net Assets	(\$2,357)	(\$52)	\$0	\$0	\$0
Net Assets - Beginning Balance	\$2,410	\$52	\$0	\$0	\$0
Net Assets - Ending Balance	\$52	\$0	\$0	\$0	\$0

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$2,357)	(\$52)	\$0	\$0

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$7,967	\$6,947	\$27,115	\$27,115	
CHARGES FOR SERVICES	\$7,967	\$6,947	\$27,115	\$27,115	
Total Operating Revenues:	\$7,967	\$6,947	\$27,115	\$27,115	
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	
Operating Income (Loss)	\$7,967	\$6,947	\$27,115	\$27,115	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	\$0	(\$7,800)	(\$9,000)	(\$9,000)	
OTHER CHARGES	\$0	(\$7,800)	(\$9,000)	(\$9,000)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$107	\$173	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$107	\$173	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$23,000	\$24,000	\$0	\$0	
CHARGES FOR SERVICES	\$23,000	\$24,000	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$23,107	\$16,373	(\$8,950)	(\$8,950)	
Income Before Capital Contributions and Transfers:	\$31,074	\$23,321	\$18,165	\$18,165	
Change in Net Assets	\$31,074	\$23,321	\$18,165	\$18,165	
Net Assets - Beginning Balance	\$28,740	\$36,815	\$60,136	\$60,136	
Net Assets - Ending Balance	\$59,815	\$60,136	\$78,301	\$78,301	

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$23,000	\$24,000	\$25,000	\$25,000
RETIRE LONG TERM DEBT	\$23,000	\$24,000	\$25,000	\$25,000
Total Additional Appropriations:	\$23,000	\$24,000	\$25,000	\$25,000
Total Change in Net Assets:	\$8,074	(\$678)	(\$6,835)	(\$6,835)

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$150	\$188	\$75	\$75	\$75
REVENUE FROM MONEY & PROPERTY	\$150	\$188	\$75	\$75	\$75
Total Non-Operating Revenues (Expenses):	\$150	\$188	\$75	\$75	\$75
Income Before Captial Contributions and Transfers:	\$150	\$188	\$75	\$75	\$75
Change in Net Assets	\$150	\$188	\$75	\$75	\$75
Net Assets - Beginning Balance	\$18,083	\$18,234	\$18,423	\$18,423	\$18,423
Net Assets - Ending Balance	\$18,234	\$18,423	\$18,498	\$18,498	\$18,498

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$0	\$0	\$20,000	\$20,000
RETIRE LONG TERM DEBT	\$0	\$0	\$20,000	\$20,000
Total Additional Appropriations:	\$0	\$0	\$20,000	\$20,000
Total Change in Net Assets:	\$150	\$188	(\$19,925)	(\$19,925)

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$1,354	\$1,518	\$750	\$750	
693020 WATER SERVICE COLLECTIONS	\$44,832	\$42,418	\$48,000	\$48,000	
CHARGES FOR SERVICES	\$46,187	\$43,936	\$48,750	\$48,750	
Total Operating Revenues:	\$46,187	\$43,936	\$48,750	\$48,750	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$201	\$208	\$200	\$200	
033103 INSUR XP MISCELLANEOUS	\$0	\$204	\$193	\$193	
033500 MAINTENANCE OF EQUIPMENT	\$1,000	\$1,027	\$1,000	\$1,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$10,000	\$10,000	
033791 CHGS FAC MGMT MAINT STR	\$0	\$2,463	\$0	\$0	
034100 MEMBERSHIPS	\$152	\$152	\$153	\$153	
034591 CHGS OC POSTAGE SVS	\$380	\$546	\$488	\$488	
034800 PROF & SPECIAL SERVICES	\$1,744	\$2,381	\$2,000	\$2,000	
034826 PROF LAB SVS	\$3,321	\$3,973	\$3,400	\$3,400	
034829 PROF MAINTENANCE SVS	\$15,172	\$19,963	\$18,284	\$18,284	
035100 RENTS & LEASES OF EQUIPMENT	\$115	\$109	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$307	\$1,018	\$880	\$880	
035743 SP DEPT XP PERMITS/LICENSES	\$570	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$6,057	\$6,296	\$6,100	\$6,100	
036100 UTILITIES	\$7,485	\$10,527	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$36,509	\$48,873	\$52,698	\$52,698	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,069	\$2,791	\$3,264	\$3,264	
050800 TAXES & ASSESSMENTS	\$45	\$0	\$0	\$0	
050900 DEPRECIATION EXPENSE	\$41,199	\$41,199	\$41,199	\$41,199	
051100 BAD DEBTS	\$3	(\$20)	\$0	\$0	
OTHER CHARGES	\$43,318	\$43,970	\$44,463	\$44,463	
Total Operating Expenses:	\$79,827	\$92,843	\$97,161	\$97,161	
Operating Income (Loss)	(\$33,640)	(\$48,907)	(\$48,411)	(\$48,411)	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$142	\$194	\$140	\$140	

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$142	\$194	\$140	\$140
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$12	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$278	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$290	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$433	\$194	\$140	\$140
Income Before Captial Contributions and Transfers:	(\$33,206)	(\$48,712)	(\$48,271)	(\$48,271)
Change in Net Assets	(\$33,206)	(\$48,712)	(\$48,271)	(\$48,271)
Net Assets - Beginning Balance	\$907,613	\$874,406	\$825,693	\$825,693
Net Assets - Ending Balance	\$874,406	\$825,693	\$777,422	\$777,422

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$33,206)	(\$48,712)	(\$48,271)	(\$48,271)

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668194 S/A DEL WATER CURR	\$0	\$202	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$31,143	\$29,941	\$35,000	\$35,000
CHARGES FOR SERVICES	\$31,143	\$30,143	\$35,000	\$35,000
Total Operating Revenues:	\$31,143	\$30,143	\$35,000	\$35,000
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032700 FOOD EXPENSE	\$35	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$13	\$0	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$0	\$108	\$97	\$97
033500 MAINTENANCE OF EQUIPMENT	\$4,554	\$1,775	\$2,000	\$2,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$2,000	\$2,000
033791 CHGS FAC MGMT MAINT STR	\$473	\$5	\$0	\$0
034100 MEMBERSHIPS	\$152	\$152	\$153	\$153
034591 CHGS OC POSTAGE SVS	\$397	\$450	\$563	\$563
034800 PROF & SPECIAL SERVICES	\$5,078	\$2,700	\$1,000	\$1,000
034826 PROF LAB SVS	\$3,653	\$3,478	\$3,700	\$3,700
034829 PROF MAINTENANCE SVS	\$25,121	\$22,528	\$21,733	\$21,733
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$360	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$115	\$0	\$200	\$200
035500 MINOR EQUIPMENT	\$0	\$485	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$150	\$510	\$570	\$570
035743 SP DEPT XP PERMITS/LICENSES	\$570	\$0	\$0	\$0
036100 UTILITIES	\$8,253	\$3,615	\$7,000	\$7,000
SERVICES AND SUPPLIES	\$48,571	\$36,171	\$39,016	\$39,016
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$3,201	\$2,017	\$2,374	\$2,374
050900 DEPRECIATION EXPENSE	\$4,657	\$4,657	\$5,140	\$5,140
051100 BAD DEBTS	\$7	\$4	\$0	\$0
OTHER CHARGES	\$7,865	\$6,679	\$7,514	\$7,514
Total Operating Expenses:	\$56,437	\$42,851	\$46,530	\$46,530
Operating Income (Loss)	(\$25,293)	(\$12,707)	(\$11,530)	(\$11,530)
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$48	\$35	\$10	\$10

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
REVENUE FROM MONEY & PROPERTY	\$48	\$35	\$10	\$10	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$12	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$16	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$28	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$76	\$35	\$10	\$10	\$10
Income Before Captial Contributions and Transfers:	(\$25,216)	(\$12,672)	(\$11,520)	(\$11,520)	(\$11,520)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806346 TRAN IN CSA #2 SGRLF CAP IMP	\$9,400	\$4,800	\$4,800	\$4,800	\$4,800
806355 TRAN IN CSA #2 SUGARLOAF DS	\$4,065	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$13,465	\$4,800	\$4,800	\$4,800	\$4,800
Change in Net Assets	(\$11,751)	(\$7,872)	(\$6,720)	(\$6,720)	(\$6,720)
Net Assets - Beginning Balance	\$61,983	\$50,232	\$42,360	\$42,360	\$42,360
Net Assets - Ending Balance	\$50,232	\$42,360	\$35,640	\$35,640	\$35,640

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$11,751)	(\$7,872)	(\$6,720)	(\$6,720)

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$14,781	\$13,601	\$13,900	\$13,900	\$13,900
668194 S/A DEL WATER CURR	\$4,914	\$4,432	\$2,000	\$2,000	\$2,000
693020 WATER SERVICE COLLECTIONS	\$169,355	\$158,568	\$170,000	\$170,000	\$170,000
693060 INSPECTION FEES	\$0	\$450	\$500	\$500	\$500
693900 CONNECTION FEES	\$0	\$450	\$500	\$500	\$500
CHARGES FOR SERVICES	\$189,050	\$177,502	\$186,900	\$186,900	\$186,900
Total Operating Revenues:	\$189,050	\$177,502	\$186,900	\$186,900	\$186,900
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
018100 EMPLOYER SHARE OASDI	\$4	\$0	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	(\$1)	\$0	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$0	\$0	\$0
018500 WORKERS COMP EXPOSURE	\$0	\$0	\$0	\$0	\$0
SALARIES AND BENEFITS	\$4	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,219	\$1,244	\$1,500	\$1,500	\$1,500
032900 HOUSEHOLD EXPENSE	\$17	\$0	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$0	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$0	\$1,452	\$1,380	\$1,380	\$1,380
033500 MAINTENANCE OF EQUIPMENT	\$7,640	\$10,690	\$9,000	\$9,000	\$9,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$22	\$9,000	\$9,000	\$9,000
033791 CHGS FAC MGMT MAINT STR	\$300	\$300	\$300	\$300	\$300
034100 MEMBERSHIPS	\$152	\$152	\$153	\$153	\$153
034500 OFFICE EXPENSE	\$235	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$2,685	\$4,079	\$3,979	\$3,979	\$3,979
034800 PROF & SPECIAL SERVICES	\$23,202	\$18,581	\$16,800	\$16,800	\$16,800
034826 PROF LAB SVS	\$5,509	\$6,291	\$6,000	\$6,000	\$6,000
034829 PROF MAINTENANCE SVS	\$95,958	\$91,600	\$99,429	\$99,429	\$99,429
035100 RENTS & LEASES OF EQUIPMENT	(\$3,249)	\$242	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$69	\$373	\$500	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,307	\$3,149	\$5,000	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$3,231	\$2,598	\$3,000	\$3,000	\$3,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$67	\$0	\$0	\$0	\$0
036100 UTILITIES	\$55,930	\$63,464	\$72,000	\$72,000	\$72,000
SERVICES AND SUPPLIES	\$197,277	\$204,245	\$228,541	\$228,541	\$228,541
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$14,567	\$16,874	\$10,924	\$10,924	\$10,924

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050800 TAXES & ASSESSMENTS	\$287	\$0	\$0	\$0	\$0
050900 DEPRECIATION EXPENSE	\$198,001	\$277,857	\$500,000	\$500,000	\$500,000
051100 BAD DEBTS	(\$13)	(\$9)	\$0	\$0	\$0
OTHER CHARGES	\$212,843	\$294,723	\$510,924	\$510,924	\$510,924
Total Operating Expenses:	\$410,125	\$498,968	\$739,465	\$739,465	\$739,465
Operating Income (Loss)	(\$221,074)	(\$321,466)	(\$552,565)	(\$552,565)	(\$552,565)
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$65)	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$65)	\$0	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$806	\$365	\$200	\$200	\$200
REVENUE FROM MONEY & PROPERTY	\$806	\$365	\$200	\$200	\$200
Category: 500 INTERGOVERNMENTAL REVENUES					
560502 FED WATER SYSTEM IMPROVE GRANT	\$344,895	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$344,895	\$0	\$0	\$0	\$0
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$54,795	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	\$54,795	\$0	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$108	\$36	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$562,867	\$3,247,593	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$562,975	\$3,247,629	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$963,408	\$3,247,995	\$200	\$200	\$200
Income Before Captial Contributions and Transfers:	\$742,333	\$2,926,528	(\$552,365)	(\$552,365)	(\$552,365)
Category: 095 OTHER FINANCING USES					
096371 TRANS OUT SHA CO WATER (GRT)	(\$150,000)	\$0	\$0	\$0	\$0
096629 TRAN OUT CSA #6 JV ELK TRL S/A	\$0	(\$4,694)	\$0	\$0	\$0
OTHER FINANCING USES	(\$150,000)	(\$4,694)	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806350 TRAN IN CSA #6 JONES VALLEY	\$0	\$0	\$32,000	\$32,000	\$32,000

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
806371 TRAN IN SHASTA CO WATER AGENCY	\$150,000	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$150,000	\$0	\$32,000	\$32,000	\$32,000
Change in Net Assets	\$742,333	\$2,921,834	(\$520,365)	(\$520,365)	
Net Assets - Beginning Balance	\$6,319,084	\$7,061,418	\$9,983,252	\$9,983,252	
Net Assets - Ending Balance	\$7,061,418	\$9,983,252	\$9,462,887	\$9,462,887	

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$59,418	\$0	\$0	\$0	\$0
RETIRE LONG TERM DEBT	\$59,418	\$0	\$0	\$0	\$0
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061044 WATER SYSTEM UPGRADE	\$202,435	\$0	\$0	\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$202,435	\$0	\$0	\$0	\$0
Total Additional Appropriations:	\$261,854	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$480,479	\$2,921,834	(\$520,365)	(\$520,365)	

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668122 S/A SEWER ASMT CURR	\$1,499	\$1,315	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$29,203	\$27,303	\$33,000	\$33,000	
693060 INSPECTION FEES	\$1,750	\$0	\$0	\$0	
693500 SEWER SERVICE CHARGES	\$121,680	\$122,810	\$120,000	\$120,000	
693900 CONNECTION FEES	\$0	\$1,750	\$0	\$0	
CHARGES FOR SERVICES	\$154,133	\$153,179	\$153,000	\$153,000	
Total Operating Revenues:	\$154,133	\$153,179	\$153,000	\$153,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$31	\$12	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$2,206	\$2,600	\$2,600	\$2,600	
032900 HOUSEHOLD EXPENSE	\$0	\$16	\$10	\$10	
033103 INSUR XP MISCELLANEOUS	\$0	\$960	\$911	\$911	
033500 MAINTENANCE OF EQUIPMENT	\$11,979	\$9,979	\$25,000	\$25,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$114	\$94	\$104	\$104	
033700 MAINTENANCE OF STRUCTURES	\$510,989	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$1,278	\$900	\$900	\$900	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,937	\$549	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$152	\$152	\$153	\$153	
034591 CHGS OC POSTAGE SVS	\$1,033	\$943	\$1,033	\$1,033	
034800 PROF & SPECIAL SERVICES	\$5,917	\$22,198	\$20,000	\$20,000	
034826 PROF LAB SVS	\$4,560	\$5,521	\$6,000	\$6,000	
034829 PROF MAINTENANCE SVS	\$28,377	\$35,984	\$70,000	\$70,000	
034832 PROF MONITORING SVS	\$72,246	\$67,065	\$70,614	\$70,614	
034892 CHGS IT PROFESSIONAL SVS	\$957	\$998	\$1,022	\$1,022	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,886	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$4,842	\$64	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$2,247	\$876	\$750	\$750	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$15,979	\$17,617	\$18,000	\$18,000	
035743 SP DEPT XP PERMITS/LICENSES	\$1,149	\$588	\$600	\$600	
035900 TRANSPORTATION & TRAVEL	\$944	\$1,742	\$500	\$500	
036100 UTILITIES	\$37,155	\$44,845	\$50,000	\$50,000	
036127 UTIL WATER	\$318	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$708,303	\$213,712	\$271,247	\$271,247	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$4,855	\$3,340	\$19,013	\$19,013	
050900 DEPRECIATION EXPENSE	\$91,104	\$95,777	\$100,000	\$100,000	
051100 BAD DEBTS	\$8	(\$28)	\$0	\$0	

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER CHARGES	\$95,967	\$99,089	\$119,013	\$119,013
Total Operating Expenses:	\$804,271	\$312,802	\$390,260	\$390,260
Operating Income (Loss)	(\$650,138)	(\$159,622)	(\$237,260)	(\$237,260)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$59)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$59)	\$0	\$0	\$0
Category: 050 OTHER CHARGES				
051600 FINES & FORFEITURES	\$0	\$0	(\$50,000)	(\$50,000)
OTHER CHARGES	\$0	\$0	(\$50,000)	(\$50,000)
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,451	\$1,956	\$800	\$800
REVENUE FROM MONEY & PROPERTY	\$1,451	\$1,956	\$800	\$800
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$98	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$0	\$12	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$28	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$28	\$110	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$1,420	\$2,067	(\$49,200)	(\$49,200)
Income Before Captial Contributions and Transfers:	(\$648,717)	(\$157,555)	(\$286,460)	(\$286,460)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
806348 TRAN IN CSA #8 PALO CEDRO	\$650,000	\$0	\$50,000	\$50,000
OTHR FINANCING SOURCES TRAN IN	\$650,000	\$0	\$50,000	\$50,000
Change in Net Assets	\$1,282	(\$157,555)	(\$236,460)	(\$236,460)
Net Assets - Beginning Balance	\$2,015,705	\$2,016,987	\$1,859,431	\$1,859,431
Net Assets - Ending Balance	\$2,016,987	\$1,859,431	\$1,622,971	\$1,622,971

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0650 CAP ASSETS-EQUIPMENT				
065270 1/2 DRAIN JETTER	\$37,389	\$0	\$0	\$0
CAP ASSETS-EQUIPMENT	\$37,389	\$0	\$0	\$0
Total Additional Appropriations:	\$37,389	\$0	\$0	\$0
Total Change in Net Assets:	(\$36,107)	(\$157,555)	(\$236,460)	(\$236,460)

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668242 S/A DEL SEWER CURR	\$58	\$126	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$10,534	\$11,476	\$12,000	\$12,000	
693500 SEWER SERVICE CHARGES	\$25,416	\$25,689	\$27,000	\$27,000	
CHARGES FOR SERVICES	\$36,009	\$37,292	\$39,000	\$39,000	
Total Operating Revenues:	\$36,009	\$37,292	\$39,000	\$39,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,234	\$1,371	\$1,200	\$1,200	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$17	\$15,000	\$15,000	
033791 CHGS FAC MGMT MAINT STR	\$600	\$600	\$550	\$550	
034100 MEMBERSHIPS	\$152	\$152	\$153	\$153	
034591 CHGS OC POSTAGE SVS	\$215	\$251	\$281	\$281	
034800 PROF & SPECIAL SERVICES	\$0	\$453	\$400	\$400	
034826 PROF LAB SVS	\$701	\$833	\$2,000	\$2,000	
034829 PROF MAINTENANCE SVS	\$4,379	\$7,713	\$3,340	\$3,340	
034832 PROF MONITORING SVS	\$8,969	\$11,981	\$10,000	\$10,000	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$1,280	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,307	\$6,787	\$6,800	\$6,800	
035743 SP DEPT XP PERMITS/LICENSES	\$711	\$364	\$0	\$0	
036100 UTILITIES	\$3,613	\$4,965	\$6,300	\$6,300	
SERVICES AND SUPPLIES	\$26,884	\$36,772	\$46,024	\$46,024	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,158	\$1,850	\$1,760	\$1,760	
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	(\$2)	(\$0)	\$0	\$0	
OTHER CHARGES	\$9,225	\$8,920	\$8,830	\$8,830	
Total Operating Expenses:	\$36,109	\$45,693	\$54,854	\$54,854	
Operating Income (Loss)	(\$100)	(\$8,400)	(\$15,854)	(\$15,854)	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$48)	\$0	\$0	\$0	
SERVICES AND SUPPLIES	(\$48)	\$0	\$0	\$0	

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$81	\$123		\$70	\$70
REVENUE FROM MONEY & PROPERTY	\$81	\$123		\$70	\$70
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$18	\$0		\$0	\$0
MISCELLANEOUS REVENUES	\$18	\$0		\$0	\$0
Total Non-Operating Revenues (Expenses):	\$51	\$123		\$70	\$70
Income Before Captial Contributions and Transfers:	(\$48)	(\$8,277)		(\$15,784)	(\$15,784)
Change in Net Assets	(\$48)	(\$8,277)		(\$15,784)	(\$15,784)
Net Assets - Beginning Balance	\$155,064	\$155,016		\$146,738	\$146,738
Net Assets - Ending Balance	\$155,016	\$146,738		\$130,954	\$130,954

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$1,667	\$1,667	
RETIRE LONG TERM DEBT	\$0	\$0	\$1,667	\$1,667	
Total Additional Appropriations:	\$0	\$0	\$1,667	\$1,667	
Total Change in Net Assets:	(\$48)	(\$8,277)	(\$17,451)	(\$17,451)	

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668122 S/A SEWER ASMT CURR	\$51,127	\$49,811	\$40,000	\$40,000	
693060 INSPECTION FEES	\$400	\$200	\$0	\$0	
693500 SEWER SERVICE CHARGES	\$523,298	\$603,998	\$636,480	\$636,480	
693900 CONNECTION FEES	\$0	\$200	\$0	\$0	
CHARGES FOR SERVICES	\$574,826	\$654,209	\$676,480	\$676,480	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$1,175	\$507	\$0	\$0	
MISCELLANEOUS REVENUES	\$1,175	\$507	\$0	\$0	
Total Operating Revenues:	\$576,001	\$654,716	\$676,480	\$676,480	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$35	\$96	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$2,361	\$2,345	\$2,300	\$2,300	
032591 CHGS IT COMM	\$95	\$93	\$96	\$96	
032900 HOUSEHOLD EXPENSE	\$4,538	\$4,714	\$5,000	\$5,000	
032992 CHGS FAC MGMT HSHLD XP	\$976	\$583	\$262	\$262	
033103 INSUR XP MISCELLANEOUS	\$0	\$3,096	\$2,941	\$2,941	
033500 MAINTENANCE OF EQUIPMENT	\$118,813	\$78,501	\$170,000	\$170,000	
033700 MAINTENANCE OF STRUCTURES	\$71	\$0	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$4,781	\$602	\$2,114	\$2,114	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,175	\$2,299	\$3,500	\$3,500	
034100 MEMBERSHIPS	\$152	\$3,447	\$3,500	\$3,500	
034500 OFFICE EXPENSE	\$37	\$105	\$50	\$50	
034591 CHGS OC POSTAGE SVS	\$5,099	\$8,405	\$6,933	\$6,933	
034800 PROF & SPECIAL SERVICES	\$2,063	\$92,650	\$100,000	\$100,000	
034826 PROF LAB SVS	\$33,523	\$41,260	\$40,000	\$40,000	
034829 PROF MAINTENANCE SVS	\$330,712	\$278,428	\$400,539	\$400,539	
034890 CHGS FAC MGMT PROF SVS	\$0	\$123	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$9	\$0	\$0	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$115	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$175	\$238	\$500	\$500	
035500 MINOR EQUIPMENT	\$583	\$2,491	\$1,500	\$1,500	
035590 CHGS IT SOFTWARE EQP	\$0	\$334	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$1,584	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,579	\$6,257	\$6,600	\$6,600	
036100 UTILITIES	\$70,211	\$70,444	\$77,000	\$77,000	
SERVICES AND SUPPLIES	\$583,990	\$598,231	\$822,885	\$822,885	

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$12,261	\$9,731	\$23,321	\$23,321	\$23,321
050900 DEPRECIATION EXPENSE	\$240,599	\$240,599	\$240,599	\$240,599	\$240,599
051100 BAD DEBTS	\$47	\$814	\$0	\$0	\$0
OTHER CHARGES	\$252,907	\$251,145	\$263,920	\$263,920	\$263,920
Total Operating Expenses:	\$836,898	\$849,377	\$1,086,805	\$1,086,805	\$1,086,805
Operating Income (Loss)	(\$260,896)	(\$194,660)	(\$410,325)	(\$410,325)	(\$410,325)
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050300 INTEREST ON LONG TERM DT	(\$15,926)	(\$15,123)	(\$14,289)	(\$14,289)	(\$14,289)
OTHER CHARGES	(\$15,926)	(\$15,123)	(\$14,289)	(\$14,289)	(\$14,289)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$577	\$893	\$250	\$250	\$250
REVENUE FROM MONEY & PROPERTY	\$577	\$893	\$250	\$250	\$250
Category: 500 INTERGOVERNMENTAL REVENUES					
560502 FED WATER SYSTEM IMPROVE GRANT	\$0	\$0	\$600,000	\$600,000	\$600,000
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$600,000	\$600,000	\$600,000
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$68	\$0	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$48	\$72	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$241	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$358	\$72	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$14,990)	(\$14,157)	\$585,961	\$585,961	\$585,961
Income Before Captial Contributions and Transfers:	(\$275,886)	(\$208,817)	\$175,636	\$175,636	\$175,636
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806349 TRAN IN CSA #17 CTWD CAP IMP	\$100,000	\$0	\$15,000	\$15,000	\$15,000
OTHR FINANCING SOURCES TRAN IN	\$100,000	\$0	\$15,000	\$15,000	\$15,000
Change in Net Assets	(\$175,886)	(\$208,817)	\$190,636	\$190,636	\$190,636
Net Assets - Beginning Balance	\$2,959,202	\$2,783,315	\$2,574,498	\$2,574,498	\$2,574,498
Net Assets - Ending Balance	\$2,783,315	\$2,574,498	\$2,765,134	\$2,765,134	\$2,765,134

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$21,702	\$21,702	
RETIRE LONG TERM DEBT	\$0	\$0	\$21,702	\$21,702	
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061048 CSA#17 CTNWD SEWER UPGRADE	\$0	\$0	\$600,000	\$600,000	
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$0	\$600,000	\$600,000	
Total Additional Appropriations:	\$0	\$0	\$621,702	\$621,702	
Total Change in Net Assets:	(\$175,886)	(\$208,817)	(\$431,066)	(\$431,066)	

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$202	\$0	\$0	\$0
668194 S/A DEL WATER CURR	\$778	\$740	\$0	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$53,080	\$54,195	\$56,000	\$56,000	\$56,000
693500 SEWER SERVICE CHARGES	\$0	\$57	\$0	\$0	\$0
693900 CONNECTION FEES	\$0	\$669	\$0	\$0	\$0
CHARGES FOR SERVICES	\$53,858	\$55,865	\$56,000	\$56,000	\$56,000
Total Operating Revenues:					
	\$53,858	\$55,865	\$56,000	\$56,000	\$56,000
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$10	\$0	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$198	\$206	\$200	\$200	\$200
032900 HOUSEHOLD EXPENSE	\$7	\$0	\$10	\$10	\$10
033500 MAINTENANCE OF EQUIPMENT	\$9,975	\$7,705	\$5,000	\$5,000	\$5,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000	\$5,000
033791 CHGS FAC MGMT MAINT STR	\$7,271	\$3,312	\$3,597	\$3,597	\$3,597
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$708	\$0	\$0	\$0
034100 MEMBERSHIPS	\$152	\$162	\$153	\$153	\$153
034591 CHGS OC POSTAGE SVS	\$1,026	\$1,338	\$1,260	\$1,260	\$1,260
034800 PROF & SPECIAL SERVICES	\$222,819	\$11,577	\$8,500	\$8,500	\$8,500
034826 PROF LAB SVS	\$3,463	\$2,652	\$3,500	\$3,500	\$3,500
034829 PROF MAINTENANCE SVS	\$59,906	\$56,319	\$56,873	\$56,873	\$56,873
034893 CHGS AUD PROP TAX SVS	\$642	\$645	\$750	\$750	\$750
034900 PUBLICATIONS & LEGAL NOTICES	\$1,700	\$148	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$823	\$0	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$1,117	\$150	\$500	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,913	\$1,248	\$3,500	\$3,500	\$3,500
035900 TRANSPORTATION & TRAVEL	\$28	\$0	\$0	\$0	\$0
036100 UTILITIES	\$13,215	\$36,831	\$10,000	\$10,000	\$10,000
SERVICES AND SUPPLIES	\$326,272	\$123,007	\$99,343	\$99,343	\$99,343
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$4,871	\$2,580	\$8,161	\$8,161	\$8,161
050900 DEPRECIATION EXPENSE	\$14,404	\$14,404	\$80,000	\$80,000	\$80,000
051100 BAD DEBTS	(\$0)	(\$14)	\$0	\$0	\$0
OTHER CHARGES	\$19,274	\$16,969	\$88,161	\$88,161	\$88,161
Total Operating Expenses:					
	\$345,546	\$139,977	\$187,504	\$187,504	\$187,504

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Income (Loss)	(\$291,688)	(\$84,111)	(\$131,504)	(\$131,504)	
Non-Operating Revenues (Expenses)					
Category: 100 TAXES					
101000	CURRENT SECURED TAXES	\$18,125	\$18,967	\$18,000	\$18,000
101001	CURRENT UNITARY TAXES	\$1,143	\$1,170	\$600	\$600
101011	CURR SEC TAX DEL ADV TEETER	\$318	\$319	\$300	\$300
101100	SUPPLEMENTAL TAXES CURRENT	\$151	\$175	\$100	\$100
101111	SUPPLEMENTAL TAXES CURR TEETER	\$48	\$61	\$40	\$40
102000	CURRENT UNSECURED TAXES	\$1,147	\$1,052	\$1,150	\$1,150
103010	SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$1	\$1
104000	PRIOR YEAR UNSECURED TAXES	\$14	\$9	\$10	\$10
TAXES		\$20,951	\$21,757	\$20,201	\$20,201
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000	INTEREST	(\$98)	(\$722)	\$50	\$50
REVENUE FROM MONEY & PROPERTY		(\$98)	(\$722)	\$50	\$50
Category: 500 INTERGOVERNMENTAL REVENUES					
546000	STATE HOMEOWNERS EXEMPTION	\$367	\$363	\$380	\$380
560502	FED WATER SYSTEM IMPROVE GRANT	\$0	\$294,260	\$632,402	\$632,402
INTERGOVERNMENTAL REVENUES		\$367	\$294,624	\$632,782	\$632,782
Category: 700 MISCELLANEOUS REVENUES					
799300	MISCELLANEOUS REVENUE	\$3,328	\$12	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$317	\$0	\$0	\$0
MISCELLANEOUS REVENUES		\$3,645	\$12	\$0	\$0
Total Non-Operating Revenues (Expenses):		\$24,865	\$315,671	\$653,033	\$653,033
Income Before Captial Contributions and Transfers:		(\$266,822)	\$231,560	\$521,529	\$521,529
Change in Net Assets		(\$266,822)	\$231,560	\$521,529	\$521,529
Net Assets - Beginning Balance		\$337,211	\$70,389	\$301,949	\$301,949
Net Assets - Ending Balance		\$70,389	\$301,949	\$823,478	\$823,478

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061071 CSA#25 WATER SYSTEM IMPRVMT	\$0	\$615,289	\$617,632	\$617,632	\$617,632
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$615,289	\$617,632	\$617,632	\$617,632
Total Additional Appropriations:	\$0	\$615,289	\$617,632	\$617,632	\$617,632
Total Change in Net Assets:	(\$266,822)	(\$383,729)	(\$96,103)	(\$96,103)	(\$96,103)

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668194 S/A DEL WATER CURR	\$1,209	\$1,018	\$400	\$400
693020 WATER SERVICE COLLECTIONS	\$77,583	\$89,039	\$72,000	\$72,000
693060 INSPECTION FEES	\$100	\$0	\$0	\$0
CHARGES FOR SERVICES	\$78,892	\$90,058	\$72,400	\$72,400
Total Operating Revenues:	\$78,892	\$90,058	\$72,400	\$72,400
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$148	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$198	\$207	\$200	\$200
032900 HOUSEHOLD EXPENSE	\$0	\$21	\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$0	\$96	\$89	\$89
033500 MAINTENANCE OF EQUIPMENT	\$6,306	\$5,051	\$10,000	\$10,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$10,000	\$10,000
034100 MEMBERSHIPS	\$152	\$162	\$153	\$153
034591 CHGS OC POSTAGE SVS	\$633	\$679	\$619	\$619
034800 PROF & SPECIAL SERVICES	\$2,249	\$2,410	\$9,000	\$9,000
034826 PROF LAB SVS	\$3,198	\$4,552	\$3,200	\$3,200
034829 PROF MAINTENANCE SVS	\$31,603	\$20,342	\$31,811	\$31,811
035500 MINOR EQUIPMENT	\$0	\$38	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$600	\$600	\$600
035743 SP DEPT XP PERMITS/LICENSES	\$704	\$0	\$0	\$0
036100 UTILITIES	\$13,340	\$10,199	\$13,000	\$13,000
SERVICES AND SUPPLIES	\$58,387	\$44,511	\$78,672	\$78,672
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$2,972	\$2,835	\$4,550	\$4,550
050800 TAXES & ASSESSMENTS	\$22	\$0	\$0	\$0
050900 DEPRECIATION EXPENSE	\$43,056	\$43,056	\$43,056	\$43,056
051100 BAD DEBTS	(\$56)	(\$74)	\$0	\$0
OTHER CHARGES	\$45,994	\$45,816	\$47,606	\$47,606
Total Operating Expenses:	\$104,381	\$90,328	\$126,278	\$126,278
Operating Income (Loss)	(\$25,488)	(\$269)	(\$53,878)	(\$53,878)
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$154	\$369	\$110	\$110

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$154	\$369	\$110	\$110	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$36	\$12	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$10	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$46	\$12	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$200	\$381	\$110	\$110	
Income Before Captial Contributions and Transfers:	(\$25,287)	\$111	(\$53,768)	(\$53,768)	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806353 TRAN IN CSA #11 FRNCH GLCH DS	\$0	\$0	\$13,892	\$13,892	
OTHR FINANCING SOURCES TRAN IN	\$0	\$0	\$13,892	\$13,892	
Change in Net Assets	(\$25,287)	\$111	(\$39,876)	(\$39,876)	
Net Assets - Beginning Balance	\$961,886	\$936,598	\$936,709	\$936,709	
Net Assets - Ending Balance	\$936,598	\$936,709	\$896,833	\$896,833	

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$25,287)	\$111	(\$39,876)	(\$39,876)

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$1,001	\$435	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$37,567	\$38,117	\$38,000	\$38,000	
CHARGES FOR SERVICES	\$38,568	\$38,552	\$38,000	\$38,000	
Total Operating Revenues:	\$38,568	\$38,552	\$38,000	\$38,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$346	\$357	\$400	\$400	
033103 INSUR XP MISCELLANEOUS	\$0	\$24	\$20	\$20	
033500 MAINTENANCE OF EQUIPMENT	\$2,348	\$4,506	\$5,000	\$5,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$460	\$0	\$0	
034100 MEMBERSHIPS	\$152	\$152	\$153	\$153	
034591 CHGS OC POSTAGE SVS	\$296	\$562	\$416	\$416	
034800 PROF & SPECIAL SERVICES	\$650	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$1,224	\$3,075	\$1,000	\$1,000	
034826 PROF LAB SVS	\$2,510	\$2,690	\$3,000	\$3,000	
034829 PROF MAINTENANCE SVS	\$16,952	\$23,731	\$21,691	\$21,691	
034893 CHGS AUD PROP TAX SVS	\$154	\$151	\$154	\$154	
035500 MINOR EQUIPMENT	\$0	\$29	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,506	\$2,240	\$2,071	\$2,071	
035743 SP DEPT XP PERMITS/LICENSES	\$570	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$6,057	\$6,296	\$6,600	\$6,600	
036100 UTILITIES	\$6,569	\$8,438	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$39,339	\$52,717	\$50,505	\$50,505	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$7,212	\$5,513	\$2,089	\$2,089	
050900 DEPRECIATION EXPENSE	\$30,975	\$30,975	\$50,000	\$50,000	
051100 BAD DEBTS	(\$4)	(\$4)	\$0	\$0	
OTHER CHARGES	\$38,183	\$36,485	\$52,089	\$52,089	
Total Operating Expenses:	\$77,522	\$89,202	\$102,594	\$102,594	
Operating Income (Loss)	(\$38,954)	(\$50,649)	(\$64,594)	(\$64,594)	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$3,029)	\$0	\$0	\$0	

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
SERVICES AND SUPPLIES	(\$3,029)	\$0	\$0	\$0	\$0
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$5,436	\$4,471	\$4,700	\$4,700	\$4,700
101001 CURRENT UNITARY TAXES	\$169	\$219	\$123	\$123	\$123
101011 CURR SEC TAX DEL ADV TEETER	\$77	\$75	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$36	\$41	\$14	\$14	\$14
101111 SUPPLEMENTAL TAXES CURR TEETER	\$11	\$14	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$278	\$248	\$275	\$275	\$275
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$3	\$2	\$0	\$0	\$0
TAXES	\$6,014	\$5,071	\$5,112	\$5,112	\$5,112
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$3,183	\$144	\$100	\$100	\$100
REVENUE FROM MONEY & PROPERTY	\$3,183	\$144	\$100	\$100	\$100
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$89	\$85	\$94	\$94	\$94
INTERGOVERNMENTAL REVENUES	\$89	\$85	\$94	\$94	\$94
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$13,992	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	\$13,992	\$0	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$11	\$0	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$238,428	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$11	\$238,428	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$20,261	\$243,730	\$5,306	\$5,306	\$5,306
Income Before Captial Contributions and Transfers:	(\$18,692)	\$193,080	(\$59,288)	(\$59,288)	(\$59,288)
Category: 095 OTHER FINANCING USES					
096630 TRANS OUT CSA #23 CRAGVIEW S/A	\$0	(\$243)	\$0	\$0	\$0
OTHER FINANCING USES	\$0	(\$243)	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806356 TRAN IN CSA#23 CRAGVIEW	\$2,375	\$52	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,375	\$52	\$0	\$0	\$0

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Change in Net Assets	(\$16,317)	\$192,889	(\$59,288)	(\$59,288)
Net Assets - Beginning Balance	\$1,199,122	\$1,182,804	\$1,375,694	\$1,375,694
Net Assets - Ending Balance	\$1,182,804	\$1,375,694	\$1,316,406	\$1,316,406

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$16,317)	\$192,889	(\$59,288)	(\$59,288)

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668126 S/A CASTELLA WATER CURR NON-OP	\$7,778	\$7,674	\$10,173	\$10,173	
CHARGES FOR SERVICES	\$7,778	\$7,674	\$10,173	\$10,173	
Total Operating Revenues:	\$7,778	\$7,674	\$10,173	\$10,173	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$2,000	\$2,000	
034807 PROF BANK SVS	\$260	\$250	\$300	\$300	
SERVICES AND SUPPLIES	\$260	\$250	\$2,300	\$2,300	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$416	\$416	
OTHER CHARGES	\$0	\$0	\$416	\$416	
Total Operating Expenses:	\$260	\$250	\$2,716	\$2,716	
Operating Income (Loss)	\$7,517	\$7,424	\$7,457	\$7,457	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	(\$7,188)	(\$7,091)	(\$7,025)	(\$7,025)	
OTHER CHARGES	(\$7,188)	(\$7,091)	(\$7,025)	(\$7,025)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$164	\$202	\$175	\$175	
REVENUE FROM MONEY & PROPERTY	\$164	\$202	\$175	\$175	
Category: 600 CHARGES FOR SERVICES					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$2,300	\$2,400	\$0	\$0	
CHARGES FOR SERVICES	\$2,300	\$2,400	\$0	\$0	
Total Non-Operating Revenues (Expenses):	(\$4,724)	(\$4,488)	(\$6,850)	(\$6,850)	
Income Before Captial Contributions and Transfers:	\$2,793	\$2,935	\$607	\$607	
Change in Net Assets	\$2,793	\$2,935	\$607	\$607	

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	\$33,984	\$34,477	\$37,413	\$37,413
Net Assets - Ending Balance	\$36,777	\$37,413	\$38,020	\$38,020

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$2,300	\$2,400	\$2,500	\$2,500
RETIRE LONG TERM DEBT	\$2,300	\$2,400	\$2,500	\$2,500
Total Additional Appropriations:	\$2,300	\$2,400	\$2,500	\$2,500
Total Change in Net Assets:	\$493	\$535	(\$1,893)	(\$1,893)

Fund Title: 0629 - CSA#6 JV S/A ELK TRAIL WSAD
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
SERVICES AND SUPPLIES	\$0	\$1,785	\$6,000	\$6,000	\$6,000
Total Operating Expenses:	\$0	\$1,785	\$6,000	\$6,000	\$6,000
Operating Income (Loss)	\$0	(\$1,785)	(\$6,000)	(\$6,000)	(\$6,000)
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$0	\$257	\$50	\$50	\$50
CHARGES FOR SERVICES	\$0	\$111,238	\$111,239	\$111,239	\$111,239
Total Non-Operating Revenues (Expenses):	\$0	\$111,496	\$111,289	\$111,289	\$111,289
Income Before Captial Contributions and Transfers:	\$0	\$109,711	\$105,289	\$105,289	\$105,289
OTHR FINANCING SOURCES TRAN IN	\$0	\$4,694	\$0	\$0	\$0
Change in Net Assets	\$0	\$114,405	\$105,289	\$105,289	\$105,289
Net Assets - Beginning Balance	\$0	\$0	\$114,405	\$114,405	\$114,405
Net Assets - Ending Balance	\$0	\$114,405	\$219,694	\$219,694	\$219,694

Fund Title: 0629 - CSA#6 JV S/A ELK TRAIL WSAD
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
RETIRE LONG TERM DEBT	\$0	\$57,752	\$115,504	\$115,504
Total Additional Appropriations:	\$0	\$57,752	\$115,504	\$115,504
Total Change in Net Assets:	\$0	\$56,652	(\$10,215)	(\$10,215)

Fund Title: 0630 - CSA#23 CV S/A CRAGVIEW WSAD
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
SERVICES AND SUPPLIES	\$0	\$704	\$1,000	\$1,000	\$1,000
Total Operating Expenses:	\$0	\$704	\$1,000	\$1,000	\$1,000
Operating Income (Loss)	\$0	(\$704)	(\$1,000)	(\$1,000)	(\$1,000)
Non-Operating Revenues (Expenses)					
REVENUE FROM MONEY & PROPERTY	\$0	\$97	\$50	\$50	\$50
CHARGES FOR SERVICES	\$0	\$15,005	\$14,884	\$14,884	\$14,884
Total Non-Operating Revenues (Expenses):	\$0	\$15,103	\$14,934	\$14,934	\$14,934
Income Before Captial Contributions and Transfers:	\$0	\$14,398	\$13,934	\$13,934	\$13,934
OTHR FINANCING SOURCES TRAN IN	\$0	\$243	\$0	\$0	\$0
Change in Net Assets	\$0	\$14,642	\$13,934	\$13,934	\$13,934
Net Assets - Beginning Balance	\$0	\$0	\$14,642	\$14,642	\$14,642
Net Assets - Ending Balance	\$0	\$14,642	\$28,576	\$28,576	\$28,576

Fund Title: 0630 - CSA#23 CV S/A CRAGVIEW WSAD
Service Activity: 000 - N/A

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
RETIRE LONG TERM DEBT	\$0	\$13,727	\$13,727	\$13,727
Total Additional Appropriations:	\$0	\$13,727	\$13,727	\$13,727
Total Change in Net Assets:	\$0	\$915	\$207	\$207

PUBLIC WORKS-COUNTY SERVICE AREAS, PERMANENT ROAD DIVISIONS, OTHER SPECIAL DISTRICTS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the administration of the budget units used to account for thirteen County Service Areas (CSAs), four Street Lighting Districts, and eighty-five subsidiary Permanent Road Divisions. The broad range of services provided to County residents in these districts includes water, sanitary sewer, parks maintenance, road improvement and road maintenance services, and street lighting. A brief description of these districts, including service-financing and budget-related issues, is provided below. All of the CSAs with the exception of CSA #15 (fund 386) and CSA #7 (fund 393) are included with the enterprise funds.

PERMANENT ROAD DIVISIONS

The Department of Public Works presently administers 88 Permanent Road Divisions (PRD) which were established for the benefit of private road systems.

Annual parcel charges are levied to pay for the level of maintenance work desired by the property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

COUNTY SERVICE AREAS

CSA # 15- Street Lighting is a county-wide CSA established to provide street lighting services. In addition, the County administers three special lighting districts: Lakehead, Sierra Vista and Rother Riverside, which were established pre-proposition 13 and are provided with separate tax rates.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with all of the requested budgets as submitted.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with these budgets as recommended.

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
Fund 1	2	3	4	5	6	7	8
Permanent Road Divisions							
300 Amber Lane PRD	\$ 5,453	\$ -	\$ 2,529	\$ 7,982	\$ 7,982	\$ -	7,982
302 Amber Ridge PRD	770	-	6,584	7,354	7,354	-	7,354
303 Marianas Way PRD	6,940	-	5,425	12,365	12,365	-	12,365
304 Coloma Drive PRD	(2,892)	-	4,198	1,306	1,306	-	1,306
305 Vedder Road PRD	55	-	-	55	55	-	55
306 River Hills Estates PRD	24,036	-	15,976	40,012	40,012	-	40,012
307 Craig Lane PRD	9,864	-	4,990	14,854	14,854	-	14,854
308 E Stillwater Way PRD	1,401	-	10,331	11,732	11,732	-	11,732
309 Fullerton Way PRD	1,944	-	2,994	4,938	4,938	-	4,938
310 Deer Flat Road PRD	51	-	-	51	51	-	51
311 Ski Way PRD	5,740	-	495	6,235	6,235	-	6,235
312 Mule Mtn Parkway PRD	6,434	-	495	6,929	6,929	-	6,929
313 Fore Way Lane PRD	9,256	-	1,188	10,444	10,444	-	10,444
314 Blackstone Estate PRD	6,862	-	2,361	9,223	9,223	-	9,223
315 Logan Road PRD	13,588	-	6,594	20,182	20,182	-	20,182
316 Valparaiso Way PRD	7,044	-	3,223	10,267	10,267	-	10,267
318 Lark Court PRD	6,346	-	1,792	8,138	8,138	-	8,138
319 Manor Crest PRD	6,575	-	4,802	11,377	11,377	-	11,377
320 Santa Barbara Estates PRD	41,186	-	4,060	45,246	45,246	-	45,246
321 Victoria Highlands Est PRD	(1,795)	-	3,034	1,239	1,239	-	1,239
322 Country Fields Estates PRD	3,279	-	5,237	8,516	8,516	-	8,516
324 China Gulch PRD	6,252	-	4,925	11,177	11,177	-	11,177
325 Manton Heights PRD	42,796	-	10,187	52,983	52,983	-	52,983
326 Manzanillo PRD	(1,950)	-	3,124	1,174	1,174	-	1,174
327 Laverne Lane PRD	(24,070)	-	26,382	2,312	2,312	-	2,312
328 Canto Del Lupine PRD	36,969	-	6,915	43,884	43,884	-	43,884
329 Crowley Creek Ranchettes PRD	17,491	-	2,688	20,179	20,179	-	20,179
330 Jordan Manor PRD	21,888	-	2,544	24,432	24,432	-	24,432
331 Ritts Mill Road PRD	83	-	4,455	4,538	4,538	-	4,538
333 Robledo Road PRD	19,174	-	10,108	29,282	29,282	-	29,282
334 Santa Barbara #2 PRD	35,817	-	4,415	40,232	40,232	-	40,232
335 No. Chapparal Drive PRD	12,159	-	13,401	25,560	25,560	-	25,560
337 Woggon Lane PRD	16,967	-	13,225	30,192	30,192	-	30,192
338 Aiden Park PRD	17,036	-	3,129	20,165	20,165	-	20,165
339 L & R Estates PRD	49,202	-	6,455	55,657	55,657	-	55,657
340 Squaw Carpet Fire Access PRD	3,456	-	673	4,129	4,129	-	4,129
341 Rolland Country Estates PRD	21,418	-	3,762	25,180	25,180	-	25,180
342 Shelly Lane PRD	(2,819)	-	8,179	5,360	5,360	-	5,360
343 Millville Way PRD	5,982	-	10,083	16,065	16,065	-	16,065
344 Diamond Ridge PRD	12,664	-	2,505	15,169	15,169	-	15,169
345 Mountain Gate Meadows PRD	16,697	-	3,510	20,207	20,207	-	20,207
351 Timber Ridge PRD	16,703	-	3,490	20,193	20,193	-	20,193
360 Equestrian Estates PRD	8,137	-	1,535	9,672	9,672	-	9,672
361 Tract 1323 PRD	2,931	-	466	3,397	3,397	-	3,397
364 Sonora Trail PRD	30,281	-	10,655	40,936	40,936	-	40,936

Fund	Total Financing Sources				Total Financing Uses			
	District/Agency Name	Fund Balance Available June 30, 2015	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8	
366	Ponder Way PRD	449	-	465	914	914	-	914
367	Shasta Meadows PRD	(72)	-	4,064	3,992	3,992	-	3,992
368	Old Stagecoach PRD	2,489	-	3,426	5,915	5,915	-	5,915
369	Intermountain Road PRD	11,302	-	16,226	27,528	27,528	-	27,528
370	Alpine Way PRD	(1,629)	-	3,465	1,836	1,836	-	1,836
372	Dusty Oaks PRD	(6,637)	-	12,375	5,738	5,738	-	5,738
376	Buckshot Ln PRD	18	-	-	18	18	-	18
380	Amesbury Village PRD	3,849	-	1,287	5,136	5,136	-	5,136
381	Palo Cedro Oaks PRD	38,859	-	6,666	45,525	45,525	-	45,525
382	Shasta Lake Ranchos PRD	(1,045)	-	23,760	22,715	22,715	-	22,715
383	Holiday Acres PRD	(5,950)	-	17,543	11,593	11,593	-	11,593
397	Los Palos Drive EFER PRD	6,296	-	1,885	8,181	8,181	-	8,181
398	Foxwood Estates PRD	29,650	-	10,703	40,353	40,353	-	40,353
399	Rocky Ledge Estates PRD	1,655	-	13,813	15,468	15,468	-	15,468
600	Cottonwood Crk PRD	6,659	-	3,515	10,174	10,174	-	10,174
602	Aegean Way PRD	8,145	-	2,039	10,184	10,184	-	10,184
603	Village Green PRD	11,468	-	2,703	14,171	14,171	-	14,171
604	Butterfield Lane PRD	8,617	-	1,589	10,206	10,206	-	10,206
605	Honeybee Acres PRD	8,014	-	2,158	10,172	10,172	-	10,172
606	Silver Saddle Est PRD	11,375	-	3,817	15,192	15,192	-	15,192
607	Wisteria Estates PRD	40,271	-	9,989	50,260	50,260	-	50,260
608	Santa Barbara 3_4 PRD	24,588	-	5,618	30,206	30,206	-	30,206
609	Stillwater Ranch PRD	12,015	-	3,173	15,188	15,188	-	15,188
610	Sterling Ranch PRD	16,652	-	3,510	20,162	20,162	-	20,162
611	Mt Lassen Woods PRD	(8,987)	-	19,331	10,344	10,344	-	10,344
612	Waterleaf Est PRD	10,270	-	4,980	15,250	15,250	-	15,250
613	Jennifer Dr EFER PRD	2,546	-	1,717	4,263	4,263	-	4,263
614	White Oak Manor PRD	6,824	-	3,345	10,169	10,169	-	10,169
615	Terri Lee Terrace EFER PRD	2,008	-	1,191	3,199	3,199	-	3,199
616	Westview Road EFER PRD	2,554	-	1,328	3,882	3,882	-	3,882
617	Sleeping Bull Estates PRD	780	-	9,748	10,528	10,528	-	10,528
618	Garth Dr EFER PRD	2,014	-	1,169	3,183	3,183	-	3,183
619	Clover Road PRD	5,083	-	3,232	8,315	8,315	-	8,315
620	Nunes Ranch PRD	279	-	5,071	5,350	5,350	-	5,350
621	No 2 Squaw Carpet PRD	712	-	507	1,219	1,219	-	1,219
622	No 2 Crowley Ranchettes PRD	629	-	595	1,224	1,224	-	1,224
623	No 2 Los Palos EFER PRD	1,972	-	1,258	3,230	3,230	-	3,230
624	Scenic Oak Court PRD	2,029	-	2,183	4,212	4,212	-	4,212
625	No 2 Butterfield Lane EFER PRD	415	-	793	1,208	1,208	-	1,208
626	Skylark Lane EFER PRD	(419)	-	1,561	1,142	1,142	-	1,142
627	Lake Drive PRD	355	-	1,769	2,124	2,124	-	2,124
628	No 2 Skylark Lande EFER PRD	(435)	-	1,577	1,142	1,142	-	1,142
631	Laurel Glen Estates PRD Admin	(3,965)	-	6,253	2,288	2,288	-	2,288
Total Permanent Road Divisions		\$ 769,103	\$ -	\$ 464,516	\$ 1,233,619	\$ 1,233,619	\$ -	\$ 1,233,619

County of Shasta
Special Districts and Other Agencies Summary - Non Enterprise
Fiscal Year 2015-16

Actual
 Estimated

District/Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2015	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses	
Fund	1	2	3	4	5	6	7	8

Other County Districts													
301 Burney Meadows Storm Drain	\$	519	\$	-	\$	-	\$	519	\$	519	\$	-	519
317 Lakehead Street Lighting		(72)		-		1,234		1,162		1,162		-	1,162
332 Rother Riverside Lighting		17,320		-		13,795		31,115		31,115		-	31,115
347 Sierra Vista Lighting		3,244		-		3,470		6,714		6,714		-	6,714
371 Shasta County Water Agency		31,628		-		181,390		213,018		213,018		-	213,018
373 Air Quality Management		529,633		-		1,536,900		2,066,533		2,066,533		-	2,066,533
385 Belmont Storm Drain		12,799		-		2,304		15,103		15,103		-	15,103
386 Street Lighting		(2,570)		-		118,919		116,349		116,349		-	116,349
391 Fire Protection		1,794,385		-		5,403,435		7,197,820		7,197,820		-	7,197,820
393 Burney Storm Drain		25,816		-		4,627		30,443		30,443		-	30,443
Total Other County Districts	\$	2,412,702	\$	-	\$	7,266,074	\$	9,678,776	\$	9,678,776	\$	-	9,678,776

OTHER AGENCIES	\$	3,181,805	\$	-	\$	7,730,590	\$	10,912,395	\$	10,912,395	\$	-	10,912,395
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Arithmetic Results				COL 2+3+4 COL 5 = COL 8			COL 6+7 COL 5 = COL 8
Totals Transferred From	SCH 13, COL 6	SCH 14, COL 4	SCH 15, COL 5		SCH 15, COL 5	SCH 14, COL 6	
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

District/Agency Name	Total Fund Balance June 30, 2015	Less: Obligated Fund Balances			Fund Balance Available June 30, 2015
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
Fund 1	2	3	4	5	6
Permanent Road Divisions					
300 Amber Lane PRD	\$ (4,852)	\$ -	\$ (10,305)	\$ -	\$ 5,453
302 Amber Ridge PRD	\$ 13,771	\$ -	\$ 13,001	\$ -	\$ 770
303 Marianas Way PRD	\$ 4,215	\$ -	\$ (2,725)	\$ -	\$ 6,940
304 Coloma Drive PRD	\$ 977	\$ -	\$ 3,869	\$ -	\$ (2,892)
305 Vedder Road PRD	\$ (1,140)	\$ -	\$ (1,195)	\$ -	\$ 55
306 River Hills Estates PRD	\$ 33,368	\$ -	\$ 9,332	\$ -	\$ 24,036
307 Craig Lane PRD	\$ 7,163	\$ -	\$ (2,701)	\$ -	\$ 9,864
308 E Stillwater Way PRD	\$ (40,755)	\$ -	\$ (42,156)	\$ -	\$ 1,401
309 Fullerton Way PRD	\$ (13,071)	\$ -	\$ (15,015)	\$ -	\$ 1,944
310 Deer Flat Road PRD	\$ (732)	\$ -	\$ (783)	\$ -	\$ 51
311 Ski Way PRD	\$ 72	\$ -	\$ (5,668)	\$ -	\$ 5,740
312 Mule Mtn Parkway PRD	\$ 1,777	\$ -	\$ (4,657)	\$ -	\$ 6,434
313 Fore Way Lane PRD	\$ 1,733	\$ -	\$ (7,523)	\$ -	\$ 9,256
314 Blackstone Estate PRD	\$ 3,543	\$ -	\$ (3,319)	\$ -	\$ 6,862
315 Logan Road PRD	\$ 5,368	\$ -	\$ (8,220)	\$ -	\$ 13,588
316 Valparaiso Way PRD	\$ 5,810	\$ -	\$ (1,234)	\$ -	\$ 7,044
318 Lark Court PRD	\$ 2,627	\$ -	\$ (3,719)	\$ -	\$ 6,346
319 Manor Crest PRD	\$ 1,967	\$ -	\$ (4,608)	\$ -	\$ 6,575
320 Santa Barbara Estates PRD	\$ 6,830	\$ -	\$ (34,356)	\$ -	\$ 41,186
321 Victoria Highlands Est PRD	\$ 188	\$ -	\$ 1,983	\$ -	\$ (1,795)
322 Country Fields Estates PRD	\$ 3,832	\$ -	\$ 553	\$ -	\$ 3,279
324 China Gulch PRD	\$ 4,116	\$ -	\$ (2,136)	\$ -	\$ 6,252
325 Manton Heights PRD	\$ 195	\$ -	\$ (42,601)	\$ -	\$ 42,796
326 Manzanillo PRD	\$ 854	\$ -	\$ 2,804	\$ -	\$ (1,950)
327 Laverne Lane PRD	\$ (187,807)	\$ -	\$ (163,737)	\$ -	\$ (24,070)
328 Canto Del Lupine PRD	\$ 3,874	\$ -	\$ (33,095)	\$ -	\$ 36,969
329 Crowley Creek Ranchettes PRD	\$ 3,535	\$ -	\$ (13,956)	\$ -	\$ 17,491
330 Jordan Manor PRD	\$ 557	\$ -	\$ (21,331)	\$ -	\$ 21,888
331 Ritts Mill Road PRD	\$ (26,078)	\$ -	\$ (26,161)	\$ -	\$ 83
333 Robledo Road PRD	\$ 3,530	\$ -	\$ (15,644)	\$ -	\$ 19,174
334 Santa Barbara #2 PRD	\$ 4,158	\$ -	\$ (31,659)	\$ -	\$ 35,817
335 No. Chapparal Drive PRD	\$ (120,548)	\$ -	\$ (132,707)	\$ -	\$ 12,159
337 Woggon Lane PRD	\$ (99,793)	\$ -	\$ (116,760)	\$ -	\$ 16,967
338 Aiden Park PRD	\$ 7,277	\$ -	\$ (9,759)	\$ -	\$ 17,036
339 L & R Estates PRd	\$ 10,683	\$ -	\$ (38,519)	\$ -	\$ 49,202
340 Squaw Carpet Fire Access PRD	\$ 984	\$ -	\$ (2,472)	\$ -	\$ 3,456
341 Rolland Country Estates PRD	\$ 5,704	\$ -	\$ (15,714)	\$ -	\$ 21,418
342 Shelly Lane PRD	\$ 3,115	\$ -	\$ 5,934	\$ -	\$ (2,819)
343 Millville Way PRD	\$ 6,039	\$ -	\$ 57	\$ -	\$ 5,982
344 Diamond Ridge PRD	\$ 3,074	\$ -	\$ (9,590)	\$ -	\$ 12,664
345 Mountain Gate Meadows PRD	\$ 3,568	\$ -	\$ (13,129)	\$ -	\$ 16,697
351 Timber Ridge PRD	\$ 3,499	\$ -	\$ (13,204)	\$ -	\$ 16,703
360 Equestrian Estates PRD	\$ 2,646	\$ -	\$ (5,491)	\$ -	\$ 8,137
361 Tract 1323 PRD	\$ 533	\$ -	\$ (2,398)	\$ -	\$ 2,931
364 Sonora Trail PRD	\$ 3,572	\$ -	\$ (26,709)	\$ -	\$ 30,281

District/Agency Name	Total Fund Balance June 30, 2015	Less: Obligated Fund Balances			Fund Balance Available June 30, 2015	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6
366 Ponder Way PRD	\$ 95	-	\$ (354)	-	449	
367 Shasta Meadows PRD	\$ 498	-	\$ 570	-	(72)	
368 Old Stagecoach PRD	\$ 3,510	-	\$ 1,021	-	2,489	
369 Intermountain Road PRD	\$ 6,233	-	\$ (5,069)	-	11,302	
370 Alpine Way PRD	\$ 294	-	\$ 1,923	-	(1,629)	
372 Dusty Oaks PRD	\$ 3,538	-	\$ 10,175	-	(6,637)	
376 Buckshot Ln PRD	\$ 2,322	-	\$ 2,304	-	18	
380 Amesbury Village PRD	\$ 4,205	-	\$ 356	-	3,849	
381 Palo Cedro Oaks PRD	\$ 11,252	-	\$ (27,607)	-	38,859	
382 Shasta Lake Ranchos PRD	\$ 3,476	-	\$ 4,521	-	(1,045)	
383 Holiday Acres PRD	\$ 3,573	-	\$ 9,523	-	(5,950)	
397 Los Palos Drive EFER PRD	\$ 742	-	\$ (5,554)	-	6,296	
398 Foxwood Estates PRD	\$ 52,395	-	\$ 22,745	-	29,650	
399 Rocky Ledge Estates PRD	\$ 19,091	-	\$ 17,436	-	1,655	
600 Cottonwood Crk PRD	\$ 6,660	-	\$ 1	-	6,659	
602 Aegean Way PRD	\$ 2,874	-	\$ (5,271)	-	8,145	
603 Village Green PRD	\$ 3,640	-	\$ (7,828)	-	11,468	
604 Butterfield Lane PRD	\$ 2,442	-	\$ (6,175)	-	8,617	
605 Honeybee Acres PRD	\$ 3,813	-	\$ (4,201)	-	8,014	
606 Silver Saddle Est PRD	\$ 10,369	-	\$ (1,006)	-	11,375	
607 Wisteria Estates PRD	\$ 16,251	-	\$ (24,020)	-	40,271	
608 Santa Barbara 3_4 PRD	\$ 8,272	-	\$ (16,316)	-	24,588	
609 Stillwater Ranch PRD	\$ 5,913	-	\$ (6,102)	-	12,015	
610 Sterling Ranch PRD	\$ 3,415	-	\$ (13,237)	-	16,652	
611 Mt Lassen Woods PRD	\$ 29,547	-	\$ 38,534	-	(8,987)	
612 Waterleaf Est PRD	\$ 5,355	-	\$ (4,915)	-	10,270	
613 Jennifer Dr EFER PRD	\$ 1,400	-	\$ (1,146)	-	2,546	
614 White Oak Manor PRD	\$ 2,712	-	\$ (4,112)	-	6,824	
615 Terri Lee Terrace EFER PRD	\$ 1,422	-	\$ (586)	-	2,008	
616 Westview Road EFER PRD	\$ 1,620	-	\$ (934)	-	2,554	
617 Sleeping Bull Estates PRD	\$ 16,931	-	\$ 16,151	-	780	
618 Garth Dr EFER PRD	\$ 1,576	-	\$ (438)	-	2,014	
619 Clover Road PRD	\$ 4,956	-	\$ (127)	-	5,083	
620 Nunes Ranch PRD	\$ 3,999	-	\$ 3,720	-	279	
621 No 2 Squaw Carpet PRD	\$ 104	-	\$ (608)	-	712	
622 No 2 Crowley Ranchettes PRD	\$ 366	-	\$ (263)	-	629	
623 No 2 Los Palos EFER PRD	\$ 460	-	\$ (1,512)	-	1,972	
624 Scenic Oak Court PRD	\$ 85	-	\$ (1,944)	-	2,029	
625 No 2 Butterfield Lane EFER PRD	\$ 317	-	\$ (98)	-	415	
626 Skylark Lane EFER PRD	\$ -	-	\$ 419	-	(419)	
627 Lake Drive PRD	\$ -	-	\$ (355)	-	355	
628 No 2 Skylark Lande EFER PRD	\$ -	-	\$ 435	-	(435)	
631 Laurel Glen Estates PRD Admin	\$ -	-	\$ 3,965	-	(3,965)	
Total Permanent Road Divisions	\$ (84,299)	\$ -	\$ (853,402)	\$ -	\$ 769,103	

District/Agency Name	Total Fund Balance June 30, 2015	Less: Obligated Fund Balances			Fund Balance Available June 30, 2015	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6

Other County Districts						
301 Burney Meadows Storm Drain	\$	210	\$	-	\$ (309)	\$ 519
317 Lakehead Street Lighting	\$	5,353	\$	-	\$ 5,425	\$ (72)
332 Rother Riverside Lighting	\$	213,210	\$	-	\$ 195,890	\$ 17,320
347 Sierra Vista Lighting	\$	57,793	\$	-	\$ 54,549	\$ 3,244
371 Shasta County Water Agency	\$	(77,615)	\$	-	\$ (109,243)	\$ 31,628
373 Air Quality Management	\$	1,530,028	\$	-	\$ 1,000,395	\$ 529,633
385 Belmont Storm Drain	\$	22,148	\$	-	\$ 9,349	\$ 12,799
386 Street Lighting	\$	566,973	\$	-	\$ 569,543	\$ (2,570)
391 Fire Protection	\$	1,155,261	\$	-	\$ (639,124)	\$ 1,794,385
393 Burney Storm Drain	\$	50,245	\$	-	\$ 24,429	\$ 25,816
Total Other County Districts	\$	3,523,606	\$	-	\$ 1,110,904	\$ 2,412,702
TOTAL SPECIAL DISTRICTS AND	\$	3,439,307	\$	-	\$ 257,502	\$ 3,181,805

Arithmetic Results						COL 2 - 3 - 4 - 5
Totals Transferred From				SCH 14, COL 2	SCH 14, COL 2	
Totals Transferred To						SCH 1, COL 2 SCH 12, COL 2

District/Agency Name	Obligated Fund Balances June 30, 2015	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
Fund	1	2	3	4	5	6	7
Permanent Road Divisions							
300	Amber Lane PRD	\$ (10,305)		\$ -		\$ -	\$ (10,305)
302	Amber Ridge PRD	\$ 13,001		-		-	\$ 13,001
303	Marianas Way PRD	\$ (2,725)		-		-	\$ (2,725)
304	Coloma Drive PRD	\$ 3,869		-		-	\$ 3,869
305	Vedder Road PRD	\$ (1,195)		-		-	\$ (1,195)
306	River Hills Estates PRD	\$ 9,332		-		-	\$ 9,332
307	Craig Lane PRD	\$ (2,701)		-		-	\$ (2,701)
308	E Stillwater Way PRD	\$ (42,156)		-		-	\$ (42,156)
309	Fullerton Way PRD	\$ (15,015)		-		-	\$ (15,015)
310	Deer Flat Road PRD	\$ (783)		-		-	\$ (783)
311	Ski Way PRD	\$ (5,668)		-		-	\$ (5,668)
312	Mule Mtn Parkway PRD	\$ (4,657)		-		-	\$ (4,657)
313	Fore Way Lane PRD	\$ (7,523)		-		-	\$ (7,523)
314	Blackstone Estate PRD	\$ (3,319)		-		-	\$ (3,319)
315	Logan Road PRD	\$ (8,220)		-		-	\$ (8,220)
316	Valparaiso Way PRD	\$ (1,234)		-		-	\$ (1,234)
318	Lark Court PRD	\$ (3,719)		-		-	\$ (3,719)
319	Manor Crest PRD	\$ (4,608)		-		-	\$ (4,608)
320	Santa Barbara Estates PRD	\$ (34,356)		-		-	\$ (34,356)
321	Victoria Highlands Est PRD	\$ 1,983		-		-	\$ 1,983
322	Country Fields Estates PRD	\$ 553		-		-	\$ 553
324	China Gulch PRD	\$ (2,136)		-		-	\$ (2,136)
325	Manton Heights PRD	\$ (42,601)		-		-	\$ (42,601)
326	Manzanillo PRD	\$ 2,804		-		-	\$ 2,804
327	Laverne Lane PRD	\$ (163,737)		-		-	\$ (163,737)
328	Canto Del Lupine PRD	\$ (33,095)		-		-	\$ (33,095)
329	Crowley Creek Ranchettes PRD	\$ (13,956)		-		-	\$ (13,956)
330	Jordan Manor PRD	\$ (21,331)		-		-	\$ (21,331)
331	Ritts Mill Road PRD	\$ (26,161)		-		-	\$ (26,161)
333	Robledo Road PRD	\$ (15,644)		-		-	\$ (15,644)
334	Santa Barbara #2 PRD	\$ (31,659)		-		-	\$ (31,659)
335	No. Chapparal Drive PRD	\$ (132,707)		-		-	\$ (132,707)
337	Woggon Lane PRD	\$ (116,760)		-		-	\$ (116,760)
338	Aiden Park PRD	\$ (9,759)		-		-	\$ (9,759)
339	L & R Estates PRD	\$ (38,519)		-		-	\$ (38,519)
340	Squaw Carpet Fire Access PRD	\$ (2,472)		-		-	\$ (2,472)
341	Rolland Country Estates PRD	\$ (15,714)		-		-	\$ (15,714)
342	Shelly Lane PRD	\$ 5,934		-		-	\$ 5,934
343	Millville Way PRD	\$ 57		-		-	\$ 57
344	Diamond Ridge PRD	\$ (9,590)		-		-	\$ (9,590)
345	Mountain Gate Meadows PRD	\$ (13,129)		-		-	\$ (13,129)
351	Timber Ridge PRD	\$ (13,204)		-		-	\$ (13,204)
360	Equestrian Estates PRD	\$ (5,491)		-		-	\$ (5,491)
361	Tract 1323 PRD	\$ (2,398)		-		-	\$ (2,398)
364	Sonora Trail PRD	\$ (26,709)		-		-	\$ (26,709)

District/Agency Name	Obligated Fund Balances June 30, 2015	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
Fund	1	2	3	4	5	6	7
366 Ponder Way PRD	\$ (354)		-		-	\$ (354)	
367 Shasta Meadows PRD	\$ 570		-		-	\$ 570	
368 Old Stagecoach PRD	\$ 1,021		-		-	\$ 1,021	
369 Intermountain Road PRD	\$ (5,069)		-		-	\$ (5,069)	
370 Alpine Way PRD	\$ 1,923		-		-	\$ 1,923	
372 Dusty Oaks PRD	\$ 10,175		-		-	\$ 10,175	
376 Buckshot Ln PRD	\$ 2,304		-		-	\$ 2,304	
380 Amesbury Village PRD	\$ 356		-		-	\$ 356	
381 Palo Cedro Oaks PRD	\$ (27,607)		-		-	\$ (27,607)	
382 Shasta Lake Ranchos PRD	\$ 4,521		-		-	\$ 4,521	
383 Holiday Acres PRD	\$ 9,523		-		-	\$ 9,523	
397 Los Palos Drive EFER PRD	\$ (5,554)		-		-	\$ (5,554)	
398 Foxwood Estates PRD	\$ 22,745		-		-	\$ 22,745	
399 Rocky Ledge Estates PRD	\$ 17,436		-		-	\$ 17,436	
600 Cottonwood Crk PRD	\$ 1		-		-	\$ 1	
602 Aegean Way PRD	\$ (5,271)		-		-	\$ (5,271)	
603 Village Green PRD	\$ (7,828)		-		-	\$ (7,828)	
604 Butterfield Lane PRD	\$ (6,175)		-		-	\$ (6,175)	
605 Honeybee Acres PRD	\$ (4,201)		-		-	\$ (4,201)	
606 Silver Saddle Est PRD	\$ (1,006)		-		-	\$ (1,006)	
607 Wisteria Estates PRD	\$ (24,020)		-		-	\$ (24,020)	
608 Santa Barbara 3_4 PRD	\$ (16,316)		-		-	\$ (16,316)	
609 Stillwater Ranch PRD	\$ (6,102)		-		-	\$ (6,102)	
610 Sterling Ranch PRD	\$ (13,237)		-		-	\$ (13,237)	
611 Mt Lassen Woods PRD	\$ 38,534		-		-	\$ 38,534	
612 Waterleaf Est PRD	\$ (4,915)		-		-	\$ (4,915)	
613 Jennifer Dr EFER PRD	\$ (1,146)		-		-	\$ (1,146)	
614 White Oak Manor PRD	\$ (4,112)		-		-	\$ (4,112)	
615 Terri Lee Terrace EFER PRD	\$ (586)		-		-	\$ (586)	
616 Westview Road EFER PRD	\$ (934)		-		-	\$ (934)	
617 Sleeping Bull Estates PRD	\$ 16,151		-		-	\$ 16,151	
618 Garth Dr EFER PRD	\$ (438)		-		-	\$ (438)	
619 Clover Road PRD	\$ (127)		-		-	\$ (127)	
620 Nunes Ranch PRD	\$ 3,720		-		-	\$ 3,720	
621 No 2 Squaw Carpet PRD	\$ (608)		-		-	\$ (608)	
622 No 2 Crowley Ranchettes PRD	\$ (263)		-		-	\$ (263)	
623 No 2 Los Palos EFER PRD	\$ (1,512)		-		-	\$ (1,512)	
624 Scenic Oak Court PRD	\$ (1,944)		-		-	\$ (1,944)	
625 No 2 Butterfield Lane EFER PRD	\$ (98)		-		-	\$ (98)	
626 Skylark Lane EFER PRD	\$ 419		-		-	\$ 419	
627 Lake Drive PRD	\$ (355)		-		-	\$ (355)	
628 No 2 Skylark Lande EFER PRD	\$ 435		-		-	\$ 435	
631 Laurel Glen Estates PRD Admin	\$ 3,965		-		-	\$ 3,965	
Total Permanent Road Divisions	\$ (853,402)	\$	- \$	- \$	- \$	- \$	\$ (853,402)

District/Agency Name	Obligated Fund Balances June 30, 2015	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
Fund	1	2	3	4	5	6	7

Other County Districts							
301	Burney Meadows Storm Drain	\$ (309)		-		-	\$ (309)
317	Lakehead Street Lighting	\$ 5,425		-		-	\$ 5,425
332	Rother Riverside Lighting	\$ 195,890		-		-	\$ 195,890
347	Sierra Vista Lighting	\$ 54,549		-		-	\$ 54,549
371	Shasta County Water Agency	\$ (109,243)		-		-	\$ (109,243)
373	Air Quality Management	\$ 1,000,395		-		-	\$ 1,000,395
385	Belmont Storm Drain	\$ 9,349		-		-	\$ 9,349
386	Street Lighting	\$ 569,543		-		-	\$ 569,543
391	Fire Protection	\$ (639,124)		-		-	\$ (639,124)
393	Burney Storm Drain	\$ 24,429		-		-	\$ 24,429
Total Other County Districts		\$ 1,110,904	\$ -	\$ -	\$ -	\$ -	\$ 1,110,904

TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES		\$ 257,502	\$ -	\$ -	\$ -	\$ -	\$ 257,502
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	Arithmetic Results					COL 2 - 4 + 6
	Total Transferred From					
	Total Transferred To	SCH 13, COL'S 4 & 5	SCH 12, COL 3 SCH 1, COL 3	SCH 12, COL 3 SCH 1, COL 3	SCH 12, COL 7 SCH 1, COL 7	SCH 12, COL 7 SCH 1, COL 7

Fund: 0300 - AMBER LANE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$33	\$43	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$33	\$43	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,524	\$2,524	\$2,524	\$2,524	
CHARGES FOR SERVICES	\$2,524	\$2,524	\$2,524	\$2,524	
Total Revenues:	\$2,558	\$2,567	\$2,529	\$2,529	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$29	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$6,000	\$6,000	
SERVICES AND SUPPLIES	\$130	\$129	\$6,128	\$6,128	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$166	\$163	\$104	\$104	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$1,750	\$1,750	
OTHER CHARGES	\$166	\$163	\$1,854	\$1,854	
Total Expenditures/Appropriations:	\$296	\$293	\$7,982	\$7,982	
Net Cost:	(\$2,262)	(\$2,274)	\$5,453	\$5,453	

Fund: 0301 - BURNEY MEADOWS STORM DRAIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$3	\$3	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$3	\$3	\$0	\$0	\$0
Total Revenues:	\$3	\$3	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034829 PROF MAINTENANCE SVS	\$0	\$0	\$500	\$500	\$500
SERVICES AND SUPPLIES	\$0	\$0	\$500	\$500	\$500
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$109	\$105	\$19	\$19	\$19
OTHER CHARGES	\$109	\$105	\$19	\$19	\$19
Total Expenditures/Appropriations:	\$109	\$105	\$519	\$519	\$519
Net Cost:	\$105	\$101	\$519	\$519	\$519

Fund: 0302 - AMBER RIDGE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$79	\$123		\$50	\$50
REVENUE FROM MONEY & PROPERTY	\$79	\$123		\$50	\$50
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,534	\$6,534		\$6,534	\$6,534
CHARGES FOR SERVICES	\$6,534	\$6,534		\$6,534	\$6,534
Total Revenues:	\$6,613	\$6,657		\$6,584	\$6,584
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$220	\$218		\$208	\$208
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,781		\$7,000	\$7,000
SERVICES AND SUPPLIES	\$320	\$2,100		\$7,308	\$7,308
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$127	\$822		\$46	\$46
OTHER CHARGES	\$127	\$822		\$46	\$46
Total Expenditures/Appropriations:	\$447	\$2,922		\$7,354	\$7,354
Net Cost:	(\$6,166)	(\$3,734)		\$770	\$770

Fund: 0303 - MARIANAS WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37	\$65	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$37	\$65	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,405	\$5,405	\$5,405	\$5,405	
CHARGES FOR SERVICES	\$5,405	\$5,405	\$5,405	\$5,405	
Total Revenues:	\$5,443	\$5,471	\$5,425	\$5,425	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$235	\$233	\$222	\$222	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$12,000	\$12,000	
SERVICES AND SUPPLIES	\$335	\$333	\$12,322	\$12,322	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$135	\$910	\$43	\$43	
OTHER CHARGES	\$135	\$910	\$43	\$43	
Total Expenditures/Appropriations:	\$470	\$1,244	\$12,365	\$12,365	
Net Cost:	(\$4,972)	(\$4,227)	\$6,940	\$6,940	

Fund: 0304 - COLOMA DRIVE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$24	\$14	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$24	\$14	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,197	\$4,197	\$4,198	\$4,198	
CHARGES FOR SERVICES	\$4,197	\$4,197	\$4,198	\$4,198	
Total Revenues:	\$4,221	\$4,211	\$4,198	\$4,198	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$157	\$156	\$149	\$149	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$9,428	\$1,000	\$1,000	
SERVICES AND SUPPLIES	\$257	\$9,685	\$1,249	\$1,249	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$105	\$819	\$57	\$57	
OTHER CHARGES	\$105	\$819	\$57	\$57	
Total Expenditures/Appropriations:	\$362	\$10,505	\$1,306	\$1,306	
Net Cost:	(\$3,859)	\$6,293	(\$2,892)	(\$2,892)	

Fund: 0305 - VEDDER ROAD PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2	\$1		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$2	\$1		\$0	\$0
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,191	\$1,191		\$0	\$0
CHARGES FOR SERVICES	\$1,191	\$1,191		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$0	\$90		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$0	\$90		\$0	\$0
Total Revenues:	\$1,194	\$1,283		\$0	\$0
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$146	\$113		\$55	\$55
OTHER CHARGES	\$146	\$113		\$55	\$55
Total Expenditures/Appropriations:	\$146	\$113		\$55	\$55
Net Cost:	(\$1,048)	(\$1,169)		\$55	\$55

Fund: 0306 - RIVER HILLS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$200	\$315	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$200	\$315	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,875	\$15,875	\$15,876	\$15,876	
CHARGES FOR SERVICES	\$15,875	\$15,875	\$15,876	\$15,876	
Total Revenues:	\$16,076	\$16,191	\$15,976	\$15,976	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$250	\$248	\$237	\$237	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$40,000	\$40,000	
SERVICES AND SUPPLIES	\$350	\$348	\$40,337	\$40,337	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$575	\$140	(\$325)	(\$325)	
OTHER CHARGES	\$575	\$140	(\$325)	(\$325)	
Total Expenditures/Appropriations:	\$925	\$489	\$40,012	\$40,012	
Net Cost:	(\$15,150)	(\$15,701)	\$24,036	\$24,036	

Fund: 0307 - CRAIG LAND PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$60	\$94	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$60	\$94	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,959	\$4,959	\$4,960	\$4,960	
CHARGES FOR SERVICES	\$4,959	\$4,959	\$4,960	\$4,960	
Total Revenues:	\$5,020	\$5,054	\$4,990	\$4,990	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$77	\$76	\$73	\$73	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$177	\$176	\$15,173	\$15,173	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$858	\$131	(\$319)	(\$319)	
OTHER CHARGES	\$858	\$131	(\$319)	(\$319)	
Total Expenditures/Appropriations:	\$1,035	\$308	\$14,854	\$14,854	
Net Cost:	(\$3,984)	(\$4,745)	\$9,864	\$9,864	

Fund: 0308 - E STILLWATER WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$17	\$14	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$17	\$14	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$10,330	\$10,330	\$10,331	\$10,331	
CHARGES FOR SERVICES	\$10,330	\$10,330	\$10,331	\$10,331	
Total Revenues:	\$10,347	\$10,345	\$10,331	\$10,331	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$134	\$133	\$127	\$127	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$4,750	\$0	\$2,500	\$2,500	
SERVICES AND SUPPLIES	\$4,984	\$233	\$2,727	\$2,727	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$169	\$88	\$755	\$755	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$8,250	\$8,250	
OTHER CHARGES	\$169	\$88	\$9,005	\$9,005	
Total Expenditures/Appropriations:	\$5,153	\$321	\$11,732	\$11,732	
Net Cost:	(\$5,194)	(\$10,023)	\$1,401	\$1,401	

Fund: 0309 - FULLERTON WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13	\$14	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$13	\$14	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,994	\$2,994	\$2,994	\$2,994	
CHARGES FOR SERVICES	\$2,994	\$2,994	\$2,994	\$2,994	
Total Revenues:	\$3,007	\$3,008	\$2,994	\$2,994	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$29	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$2,000	\$2,000	
SERVICES AND SUPPLIES	\$130	\$129	\$2,128	\$2,128	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$138	\$123	\$75	\$75	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$2,735	\$2,735	
OTHER CHARGES	\$138	\$123	\$2,810	\$2,810	
Total Expenditures/Appropriations:	\$268	\$253	\$4,938	\$4,938	
Net Cost:	(\$2,739)	(\$2,755)	\$1,944	\$1,944	

Fund: 0310 - DEER FLAT ROAD PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$4	\$4	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$4	\$4	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,466	\$1,466	\$0	\$0	
CHARGES FOR SERVICES	\$1,466	\$1,466	\$0	\$0	
Total Revenues:	\$1,470	\$1,470	\$0	\$0	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$155	\$130	\$51	\$51	
OTHER CHARGES	\$155	\$130	\$51	\$51	
Total Expenditures/Appropriations:	\$155	\$130	\$51	\$51	
Net Cost:	(\$1,315)	(\$1,339)	\$51	\$51	

Fund: 0311 - SKI WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$22	\$29	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$22	\$29	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668223 S/A SKYWAY PRD	\$495	\$495	\$495	\$495	
CHARGES FOR SERVICES	\$495	\$495	\$495	\$495	
Total Revenues:	\$517	\$524	\$495	\$495	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$40	\$39	\$39	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$5,800	\$5,800	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$141	\$140	\$6,189	\$6,189	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$137	\$116	\$46	\$46	
OTHER CHARGES	\$137	\$116	\$46	\$46	
Total Expenditures/Appropriations:	\$278	\$257	\$6,235	\$6,235	
Net Cost:	(\$239)	(\$266)	\$5,740	\$5,740	

Fund: 0312 - MULE MTN PARKWAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$25	\$32	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$25	\$32	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$495	\$495	\$495	\$495	
CHARGES FOR SERVICES	\$495	\$495	\$495	\$495	
Total Revenues:	\$520	\$527	\$495	\$495	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$33	\$32	\$32	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$6,500	\$6,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$130	\$133	\$6,882	\$6,882	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$137	\$116	\$47	\$47	
OTHER CHARGES	\$137	\$116	\$47	\$47	
Total Expenditures/Appropriations:	\$267	\$250	\$6,929	\$6,929	
Net Cost:	(\$253)	(\$277)	\$6,434	\$6,434	

Fund: 0313 - FORE WAY LANE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$40	\$54	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$40	\$54	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,188	\$1,188	\$1,188	\$1,188	
CHARGES FOR SERVICES	\$1,188	\$1,188	\$1,188	\$1,188	
Total Revenues:	\$1,228	\$1,242	\$1,188	\$1,188	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$31	\$30	\$30	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$10,000	\$10,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$131	\$131	\$10,380	\$10,380	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$116	\$64	\$64	
OTHER CHARGES	\$120	\$116	\$64	\$64	
Total Expenditures/Appropriations:	\$251	\$247	\$10,444	\$10,444	
Net Cost:	(\$977)	(\$994)	\$9,256	\$9,256	

Fund: 0314 - BLACKSTONE ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37	\$55	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$37	\$55	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,351	\$2,351	\$2,351	\$2,351	
CHARGES FOR SERVICES	\$2,351	\$2,351	\$2,351	\$2,351	
Total Revenues:					
	\$2,388	\$2,406	\$2,361	\$2,361	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$108	\$107	\$102	\$102	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$9,000	\$9,000	
SERVICES AND SUPPLIES	\$208	\$207	\$9,202	\$9,202	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$127	\$104	\$21	\$21	
OTHER CHARGES	\$127	\$104	\$21	\$21	
Total Expenditures/Appropriations:					
	\$335	\$311	\$9,223	\$9,223	
Net Cost:					
	(\$2,053)	(\$2,095)	\$6,862	\$6,862	

Fund: 0315 - LOGAN ROAD PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$66	\$101		\$20	\$20
REVENUE FROM MONEY & PROPERTY	\$66	\$101		\$20	\$20
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$6,573	\$6,573		\$6,574	\$6,574
CHARGES FOR SERVICES	\$6,573	\$6,573		\$6,574	\$6,574
Total Revenues:	\$6,640	\$6,674		\$6,594	\$6,594
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$367	\$364		\$347	\$347
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$5,964	\$0		\$19,000	\$19,000
SERVICES AND SUPPLIES	\$6,431	\$464		\$19,447	\$19,447
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$183)	\$99		\$735	\$735
OTHER CHARGES	(\$183)	\$99		\$735	\$735
Total Expenditures/Appropriations:	\$6,248	\$564		\$20,182	\$20,182
Net Cost:	(\$391)	(\$6,110)		\$13,588	\$13,588

Fund: 0316 - VALPARAISO WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$46	\$68	\$15	\$15	
REVENUE FROM MONEY & PROPERTY	\$46	\$68	\$15	\$15	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,207	\$3,207	\$3,208	\$3,208	
CHARGES FOR SERVICES	\$3,207	\$3,207	\$3,208	\$3,208	
Total Revenues:	\$3,253	\$3,276	\$3,223	\$3,223	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$121	\$135	\$129	\$129	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$121	\$109	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$343	\$344	\$10,229	\$10,229	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$129	\$84	\$38	\$38	
OTHER CHARGES	\$129	\$84	\$38	\$38	
Total Expenditures/Appropriations:	\$472	\$429	\$10,267	\$10,267	
Net Cost:	(\$2,781)	(\$2,846)	\$7,044	\$7,044	

Fund: 0317 - LAKEHEAD STREET LIGHTING

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$388	\$406	\$400	\$400	\$400
101001 CURRENT UNITARY TAXES	\$5,187	(\$5,154)	\$0	\$0	\$0
101011 CURR SEC TAX DEL ADV TEETER	\$6	\$6	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$3	\$3	\$2	\$2	\$2
101111 SUPPLEMENTAL TAXES CURR TEETER	\$1	\$1	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$24	\$22	\$24	\$24	\$24
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$0	\$0	\$0	\$0
TAXES	\$5,611	(\$4,713)	\$426	\$426	\$426
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$9	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$0	\$9	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$7	\$7	\$8	\$8	\$8
INTERGOVERNMENTAL REVENUES	\$7	\$7	\$8	\$8	\$8
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$1,000	\$800	\$800	\$800	\$800
OTHR FINANCING SOURCES TRAN IN	\$1,000	\$800	\$800	\$800	\$800
Total Revenues:	\$6,620	(\$3,896)	\$1,234	\$1,234	\$1,234
Category: 030 SERVICES AND SUPPLIES					
034893 CHGS AUD PROP TAX SVS	\$12	\$12	\$12	\$12	\$12
036100 UTILITIES	\$418	\$441	\$600	\$600	\$600
SERVICES AND SUPPLIES	\$430	\$453	\$612	\$612	\$612
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$701	\$813	\$550	\$550	\$550
OTHER CHARGES	\$701	\$813	\$550	\$550	\$550
Total Expenditures/Appropriations:	\$1,131	\$1,267	\$1,162	\$1,162	\$1,162
Net Cost:	(\$5,488)	\$5,163	(\$72)	(\$72)	(\$72)

Fund: 0318 - LARK COURT PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$48	\$54	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$48	\$54	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,782	\$1,782	\$1,782	\$1,782	\$1,782
CHARGES FOR SERVICES	\$1,782	\$1,782	\$1,782	\$1,782	\$1,782
Total Revenues:	\$1,830	\$1,836	\$1,792	\$1,792	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$34	\$33	\$32	\$32	\$32
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$4,142	\$8,000	\$8,000	\$8,000
SERVICES AND SUPPLIES	\$134	\$4,275	\$8,132	\$8,132	\$8,132
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$164	\$108	\$6	\$6	\$6
OTHER CHARGES	\$164	\$108	\$6	\$6	\$6
Total Expenditures/Appropriations:	\$298	\$4,384	\$8,138	\$8,138	
Net Cost:	(\$1,532)	\$2,548	\$6,346	\$6,346	

Fund: 0319 - MANOR CREST PRD

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15	2015-16 Recommended Budget 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> 3		
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$29	\$51	\$10	\$10
REVENUE FROM MONEY & PROPERTY	\$29	\$51	\$10	\$10
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,791	\$4,791	\$4,792	\$4,792
CHARGES FOR SERVICES	\$4,791	\$4,791	\$4,792	\$4,792
Total Revenues:	\$4,821	\$4,843	\$4,802	\$4,802
Category: 030 SERVICES AND SUPPLIES				
033102 INSUR XP LIABILITY EXPOSURE	\$123	\$122	\$117	\$117
033500 MAINTENANCE OF EQUIPMENT	\$277	\$0	\$0	\$0
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$1,122	\$0	\$11,000	\$11,000
SERVICES AND SUPPLIES	\$1,624	\$222	\$11,217	\$11,217
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$120	\$886	\$160	\$160
OTHER CHARGES	\$120	\$886	\$160	\$160
Total Expenditures/Appropriations:	\$1,744	\$1,109	\$11,377	\$11,377
Net Cost:	(\$3,077)	(\$3,733)	\$6,575	\$6,575

Fund: 0320 - SANTA BARBARA ESTATES PRD

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended Budget 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$182	\$243		\$50	\$50
REVENUE FROM MONEY & PROPERTY	\$182	\$243		\$50	\$50
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,009	\$4,009		\$4,010	\$4,010
CHARGES FOR SERVICES	\$4,009	\$4,009		\$4,010	\$4,010
Total Revenues:	\$4,191	\$4,253		\$4,060	\$4,060
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$94	\$93		\$89	\$89
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0		\$45,000	\$45,000
SERVICES AND SUPPLIES	\$194	\$193		\$45,189	\$45,189
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$105	\$108		\$57	\$57
OTHER CHARGES	\$105	\$108		\$57	\$57
Total Expenditures/Appropriations:	\$299	\$302		\$45,246	\$45,246
Net Cost:	(\$3,892)	(\$3,950)		\$41,186	\$41,186

Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$138	\$64	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$138	\$64	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,029	\$3,029	\$3,029	\$3,029	
CHARGES FOR SERVICES	\$3,029	\$3,029	\$3,029	\$3,029	
Total Revenues:	\$3,168	\$3,093	\$3,034	\$3,034	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$86	\$86	\$82	\$82	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$37,683	\$1,000	\$1,000	
SERVICES AND SUPPLIES	\$186	\$37,870	\$1,182	\$1,182	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$105	\$99	\$57	\$57	
OTHER CHARGES	\$105	\$99	\$57	\$57	
Total Expenditures/Appropriations:	\$291	\$37,969	\$1,239	\$1,239	
Net Cost:	(\$2,876)	\$34,876	(\$1,795)	(\$1,795)	

Fund: 0322 - COUNTRY FIELDS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$76	\$38	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$76	\$38	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,227	\$5,227	\$5,227	\$5,227	
CHARGES FOR SERVICES	\$5,227	\$5,227	\$5,227	\$5,227	
Total Revenues:	\$5,304	\$5,265	\$5,237	\$5,237	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$240	\$238	\$227	\$227	
033500 MAINTENANCE OF EQUIPMENT	\$90	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$56,818	\$0	\$7,000	\$7,000	
SERVICES AND SUPPLIES	\$57,249	\$338	\$7,327	\$7,327	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	\$157	\$1,189	\$1,189	
OTHER CHARGES	\$108	\$157	\$1,189	\$1,189	
Total Expenditures/Appropriations:	\$57,357	\$496	\$8,516	\$8,516	
Net Cost:	\$52,053	(\$4,768)	\$3,279	\$3,279	

Fund: 0324 - CHINA GULCH PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$52	\$55	\$15	\$15
REVENUE FROM MONEY & PROPERTY	\$52	\$55	\$15	\$15
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,910	\$4,910	\$4,910	\$4,910
CHARGES FOR SERVICES	\$4,910	\$4,910	\$4,910	\$4,910
Total Revenues:	\$4,963	\$4,965	\$4,925	\$4,925
Category: 030 SERVICES AND SUPPLIES				
033102 INSUR XP LIABILITY EXPOSURE	\$117	\$116	\$111	\$111
033500 MAINTENANCE OF EQUIPMENT	\$142	\$0	\$0	\$0
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$21,845	\$0	\$10,000	\$10,000
SERVICES AND SUPPLIES	\$22,204	\$216	\$10,211	\$10,211
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$166	\$140	\$966	\$966
OTHER CHARGES	\$166	\$140	\$966	\$966
Total Expenditures/Appropriations:	\$22,370	\$356	\$11,177	\$11,177
Net Cost:	\$17,406	(\$4,608)	\$6,252	\$6,252

Fund: 0325 - MANTON HGTS PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$167	\$248	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$167	\$248	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,157	\$10,157	\$10,157	\$10,157	\$10,157
CHARGES FOR SERVICES	\$10,157	\$10,157	\$10,157	\$10,157	\$10,157
Total Revenues:	\$10,325	\$10,406	\$10,187	\$10,187	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$567	\$563	\$537	\$537	\$537
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$52,000	\$52,000	\$52,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$667	\$663	\$52,887	\$52,887	\$52,887
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$174)	\$765	\$96	\$96	\$96
OTHER CHARGES	(\$174)	\$765	\$96	\$96	\$96
Total Expenditures/Appropriations:	\$493	\$1,428	\$52,983	\$52,983	
Net Cost:	(\$9,831)	(\$8,977)	\$42,796	\$42,796	

Fund: 0326 - MANZANILLO PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$117	\$59	\$5	\$5	\$5
REVENUE FROM MONEY & PROPERTY	\$117	\$59	\$5	\$5	\$5
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,118	\$3,118	\$3,119	\$3,119	\$3,119
CHARGES FOR SERVICES	\$3,118	\$3,118	\$3,119	\$3,119	\$3,119
Total Revenues:	\$3,235	\$3,177	\$3,124	\$3,124	\$3,124
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$42	\$41	\$40	\$40	\$40
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$31,162	\$1,000	\$1,000	\$1,000
SERVICES AND SUPPLIES	\$142	\$31,304	\$1,140	\$1,140	\$1,140
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$137	\$125	\$34	\$34	\$34
OTHER CHARGES	\$137	\$125	\$34	\$34	\$34
Total Expenditures/Appropriations:	\$279	\$31,430	\$1,174	\$1,174	\$1,174
Net Cost:	(\$2,956)	\$28,252	(\$1,950)	(\$1,950)	(\$1,950)

Fund: 0327 - LAVERNE LANE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$292	\$140		\$20	\$20
REVENUE FROM MONEY & PROPERTY	\$292	\$140		\$20	\$20
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$26,362	\$26,362		\$26,362	\$26,362
CHARGES FOR SERVICES	\$26,362	\$26,362		\$26,362	\$26,362
Total Revenues:	\$26,654	\$26,502		\$26,382	\$26,382
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$158	\$156		\$150	\$150
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$75,643		\$2,000	\$2,000
SERVICES AND SUPPLIES	\$258	\$75,900		\$2,250	\$2,250
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$186	\$164		\$62	\$62
OTHER CHARGES	\$186	\$164		\$62	\$62
Total Expenditures/Appropriations:	\$444	\$76,064		\$2,312	\$2,312
Net Cost:	(\$26,210)	\$49,561		(\$24,070)	(\$24,070)

Fund: 0328 - CANTO DEL LUPINE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$150	\$215	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$150	\$215	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890
CHARGES FOR SERVICES	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890
Total Revenues:	\$7,041	\$7,105	\$6,915	\$6,915	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$112	\$111	\$106	\$106	\$106
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$44,000	\$44,000	\$44,000
SERVICES AND SUPPLIES	\$212	\$211	\$44,206	\$44,206	\$44,206
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$828	\$108	(\$322)	(\$322)	(\$322)
OTHER CHARGES	\$828	\$108	(\$322)	(\$322)	(\$322)
Total Expenditures/Appropriations:	\$1,040	\$320	\$43,884	\$43,884	
Net Cost:	(\$6,000)	(\$6,785)	\$36,969	\$36,969	

Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$78	\$108	\$15	\$15	
REVENUE FROM MONEY & PROPERTY	\$78	\$108	\$15	\$15	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,673	\$2,673	\$2,673	\$2,673	
CHARGES FOR SERVICES	\$2,673	\$2,673	\$2,673	\$2,673	
Total Revenues:	\$2,751	\$2,781	\$2,688	\$2,688	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$39	\$38	\$37	\$37	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$139	\$138	\$20,137	\$20,137	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$144	\$186	\$42	\$42	
OTHER CHARGES	\$144	\$186	\$42	\$42	
Total Expenditures/Appropriations:	\$283	\$325	\$20,179	\$20,179	
Net Cost:	(\$2,468)	(\$2,456)	\$17,491	\$17,491	

Fund: 0330 - JORDAN MANOR PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$81	\$112		\$10	\$10
REVENUE FROM MONEY & PROPERTY	\$81	\$112		\$10	\$10
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,534	\$2,534		\$2,534	\$2,534
CHARGES FOR SERVICES	\$2,534	\$2,534		\$2,534	\$2,534
Total Revenues:	\$2,616	\$2,646		\$2,544	\$2,544
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$20		\$20	\$20
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0		\$24,000	\$24,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0		\$250	\$250
SERVICES AND SUPPLIES	\$121	\$120		\$24,370	\$24,370
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$102	\$117		\$62	\$62
OTHER CHARGES	\$102	\$117		\$62	\$62
Total Expenditures/Appropriations:	\$223	\$238		\$24,432	\$24,432
Net Cost:	(\$2,393)	(\$2,408)		\$21,888	\$21,888

Fund: 0331 - RITTS MILL ROAD PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$8	\$5	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$8	\$5	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,202	\$4,455	\$4,455	\$4,455	
CHARGES FOR SERVICES	\$4,202	\$4,455	\$4,455	\$4,455	
Total Revenues:	\$4,211	\$4,460	\$4,455	\$4,455	
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,500	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$1,500	\$0	\$0	\$0	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$179	\$163	\$89	\$89	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$4,449	\$4,449	
OTHER CHARGES	\$179	\$163	\$4,538	\$4,538	
Total Expenditures/Appropriations:	\$1,679	\$163	\$4,538	\$4,538	
Net Cost:	(\$2,532)	(\$4,297)	\$83	\$83	

Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$12,299	\$13,006	\$12,000	\$12,000	
101001 CURRENT UNITARY TAXES	\$372	\$390	\$200	\$200	
101011 CURR SEC TAX DEL ADV TEETER	\$216	\$219	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$102	\$120	\$50	\$50	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$33	\$42	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$778	\$721	\$700	\$700	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$9	\$6	\$5	\$5	
TAXES	\$13,812	\$14,507	\$12,955	\$12,955	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$891	\$1,154	\$600	\$600	
REVENUE FROM MONEY & PROPERTY	\$891	\$1,154	\$600	\$600	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$249	\$249	\$240	\$240	
INTERGOVERNMENTAL REVENUES	\$249	\$249	\$240	\$240	
Total Revenues:	\$14,953	\$15,910	\$13,795	\$13,795	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$25,000	\$25,000	
034893 CHGS AUD PROP TAX SVS	\$421	\$433	\$500	\$500	
036100 UTILITIES	\$3,879	\$4,068	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$4,300	\$4,501	\$30,500	\$30,500	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$700	\$754	\$615	\$615	
OTHER CHARGES	\$700	\$754	\$615	\$615	
Total Expenditures/Appropriations:	\$5,000	\$5,255	\$31,115	\$31,115	
Net Cost:	(\$9,952)	(\$10,655)	\$17,320	\$17,320	

Fund: 0333 - ROBLEDO ROAD PRD

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended Budget 4	2015-16 Adopted by the Board of Supervisors 5
		Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$72	\$122		\$10	\$10
REVENUE FROM MONEY & PROPERTY	\$72	\$122		\$10	\$10
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,098	\$10,098		\$10,098	\$10,098
CHARGES FOR SERVICES	\$10,098	\$10,098		\$10,098	\$10,098
Total Revenues:	\$10,170	\$10,220		\$10,108	\$10,108
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$196	\$194		\$185	\$185
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$6,064		\$29,000	\$29,000
SERVICES AND SUPPLIES	\$296	\$6,359		\$29,285	\$29,285
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$66)	\$888		(\$3)	(\$3)
OTHER CHARGES	(\$66)	\$888		(\$3)	(\$3)
Total Expenditures/Appropriations:	\$230	\$7,247		\$29,282	\$29,282
Net Cost:	(\$9,940)	(\$2,973)		\$19,174	\$19,174

Fund: 0334 - SANTA BARBARA #2 PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$149	\$204	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$149	\$204	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,410	\$4,410	\$4,410	\$4,410	\$4,410
CHARGES FOR SERVICES	\$4,410	\$4,410	\$4,410	\$4,410	\$4,410
Total Revenues:	\$4,559	\$4,615	\$4,415	\$4,415	\$4,415
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$45	\$45	\$43	\$43	\$43
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$40,000	\$40,000	\$40,000
SERVICES AND SUPPLIES	\$145	\$145	\$40,143	\$40,143	\$40,143
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$129	\$148	\$89	\$89	\$89
OTHER CHARGES	\$129	\$148	\$89	\$89	\$89
Total Expenditures/Appropriations:	\$274	\$293	\$40,232	\$40,232	\$40,232
Net Cost:	(\$4,285)	(\$4,321)	\$35,817	\$35,817	\$35,817

Fund: 0335 - NO CHAPPARAL DR PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$83	\$108	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$83	\$108	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,391	\$13,391	\$13,391	\$13,391	\$13,391
CHARGES FOR SERVICES	\$13,391	\$13,391	\$13,391	\$13,391	\$13,391
Total Revenues:					
	\$13,474	\$13,499	\$13,401	\$13,401	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$81	\$81	\$77	\$77	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$181	\$181	\$15,177	\$15,177	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$160	\$155	\$56	\$56	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$10,327	\$10,327	
OTHER CHARGES	\$160	\$155	\$10,383	\$10,383	
Total Expenditures/Appropriations:					
	\$341	\$336	\$25,560	\$25,560	
Net Cost:					
	(\$13,132)	(\$13,163)	\$12,159	\$12,159	

Fund: 0337 - WOGGON LANE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$109	\$136	\$30	\$30
REVENUE FROM MONEY & PROPERTY	\$109	\$136	\$30	\$30
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,195	\$9,791	\$13,195	\$13,195
CHARGES FOR SERVICES	\$13,195	\$9,791	\$13,195	\$13,195
Category: 700 MISCELLANEOUS REVENUES				
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	(\$246)	\$0	\$0
MISCELLANEOUS REVENUES	\$0	(\$246)	\$0	\$0
Total Revenues:	\$13,304	\$9,681	\$13,225	\$13,225
Category: 030 SERVICES AND SUPPLIES				
033102 INSUR XP LIABILITY EXPOSURE	\$90	\$89	\$85	\$85
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$20,000	\$20,000
SERVICES AND SUPPLIES	\$190	\$189	\$20,185	\$20,185
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$166	\$155	\$79	\$79
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$9,928	\$9,928
OTHER CHARGES	\$166	\$155	\$10,007	\$10,007
Total Expenditures/Appropriations:	\$356	\$345	\$30,192	\$30,192
Net Cost:	(\$12,948)	(\$9,336)	\$16,967	\$16,967

Fund: 0338 - AIDEN PARK PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$90	\$125		\$10	\$10
REVENUE FROM MONEY & PROPERTY	\$90	\$125		\$10	\$10
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,118	\$3,118		\$3,119	\$3,119
CHARGES FOR SERVICES	\$3,118	\$3,118		\$3,119	\$3,119
Total Revenues:	\$3,209	\$3,244		\$3,129	\$3,129
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$23	\$23		\$22	\$22
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0		\$20,000	\$20,000
SERVICES AND SUPPLIES	\$123	\$123		\$20,122	\$20,122
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125		\$43	\$43
OTHER CHARGES	\$120	\$125		\$43	\$43
Total Expenditures/Appropriations:	\$243	\$249		\$20,165	\$20,165
Net Cost:	(\$2,965)	(\$2,994)		\$17,036	\$17,036

Fund: 0339 - L & R ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$181	\$253	\$20	\$20
REVENUE FROM MONEY & PROPERTY	\$181	\$253	\$20	\$20
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,435	\$6,435	\$6,435	\$6,435
CHARGES FOR SERVICES	\$6,435	\$6,435	\$6,435	\$6,435
Total Revenues:	\$6,616	\$6,688	\$6,455	\$6,455
Category: 030 SERVICES AND SUPPLIES				
033102 INSUR XP LIABILITY EXPOSURE	\$249	\$247	\$235	\$235
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$55,000	\$55,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250
SERVICES AND SUPPLIES	\$349	\$347	\$55,585	\$55,585
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$135	\$140	\$72	\$72
OTHER CHARGES	\$135	\$140	\$72	\$72
Total Expenditures/Appropriations:	\$484	\$487	\$55,657	\$55,657
Net Cost:	(\$6,132)	(\$6,200)	\$49,202	\$49,202

Fund: 0340 - NO 1 SQUAW CRPT PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$18	\$18	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$18	\$18	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$673	\$673	\$673	\$673	
CHARGES FOR SERVICES	\$673	\$673	\$673	\$673	
Total Revenues:	\$692	\$691	\$673	\$673	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$30	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$5,199	\$0	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$5,331	\$130	\$3,379	\$3,379	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$116	\$750	\$750	
OTHER CHARGES	\$120	\$116	\$750	\$750	
Total Expenditures/Appropriations:	\$5,451	\$247	\$4,129	\$4,129	
Net Cost:	\$4,758	(\$443)	\$3,456	\$3,456	

Fund: 0341 - ROLLAND COUNTRY ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$100	\$140	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$100	\$140	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,742	\$3,742	\$3,742	\$3,742	
CHARGES FOR SERVICES	\$3,742	\$3,742	\$3,742	\$3,742	
Total Revenues:	\$3,842	\$3,882	\$3,762	\$3,762	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$42	\$41	\$40	\$40	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$25,000	\$25,000	
SERVICES AND SUPPLIES	\$142	\$141	\$25,140	\$25,140	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$135	\$140	\$40	\$40	
OTHER CHARGES	\$135	\$140	\$40	\$40	
Total Expenditures/Appropriations:	\$277	\$282	\$25,180	\$25,180	
Net Cost:	(\$3,565)	(\$3,600)	\$21,418	\$21,418	

Fund: 0342 - SHELLY LAND PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$121	\$71	\$11	\$11	
REVENUE FROM MONEY & PROPERTY	\$121	\$71	\$11	\$11	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,167	\$8,167	\$8,168	\$8,168	
CHARGES FOR SERVICES	\$8,167	\$8,167	\$8,168	\$8,168	
Total Revenues:	\$8,288	\$8,238	\$8,179	\$8,179	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$162	\$160	\$153	\$153	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$35,347	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$262	\$35,607	\$5,253	\$5,253	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$159	\$83	\$107	\$107	
OTHER CHARGES	\$159	\$83	\$107	\$107	
Total Expenditures/Appropriations:	\$421	\$35,691	\$5,360	\$5,360	
Net Cost:	(\$7,867)	\$27,452	(\$2,819)	(\$2,819)	

Fund: 0343 - MILLVILLE WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$41	\$52	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$41	\$52	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,083	\$10,083	\$10,083	\$10,083	
CHARGES FOR SERVICES	\$10,083	\$10,083	\$10,083	\$10,083	
Total Revenues:	\$10,124	\$10,135	\$10,083	\$10,083	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$223	\$221	\$211	\$211	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$29,089	\$0	\$14,600	\$14,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$29,413	\$321	\$15,161	\$15,161	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$199)	\$783	\$904	\$904	
OTHER CHARGES	(\$199)	\$783	\$904	\$904	
Total Expenditures/Appropriations:	\$29,214	\$1,105	\$16,065	\$16,065	
Net Cost:	\$19,089	(\$9,030)	\$5,982	\$5,982	

Fund: 0344 - DIAMOND RIDGE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$70	\$96	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$70	\$96	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,494	\$2,494	\$2,495	\$2,495	
CHARGES FOR SERVICES	\$2,494	\$2,494	\$2,495	\$2,495	
Total Revenues:	\$2,564	\$2,591	\$2,505	\$2,505	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$44	\$43	\$42	\$42	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$144	\$143	\$15,142	\$15,142	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$144	\$131	\$27	\$27	
OTHER CHARGES	\$144	\$131	\$27	\$27	
Total Expenditures/Appropriations:	\$288	\$275	\$15,169	\$15,169	
Net Cost:	(\$2,276)	(\$2,316)	\$12,664	\$12,664	

Fund: 0345 - MOUNTAIN GATE MEADOWS PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$102	\$141	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$102	\$141	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,484	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485	
Total Revenues:	\$3,587	\$3,625	\$3,510	\$3,510	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$67	\$67	\$64	\$64	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$167	\$167	\$20,164	\$20,164	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125	\$43	\$43	
OTHER CHARGES	\$120	\$125	\$43	\$43	
Total Expenditures/Appropriations:	\$287	\$293	\$20,207	\$20,207	
Net Cost:	(\$3,299)	(\$3,332)	\$16,697	\$16,697	

Fund: 0347 - SIERRA VISTA LIGHTING

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$2,977	\$2,980	\$3,000	\$3,000	
101001 CURRENT UNITARY TAXES	\$105	\$107	\$50	\$50	
101011 CURR SEC TAX DEL ADV TEETER	\$52	\$50	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$24	\$27	\$10	\$10	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$8	\$9	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$188	\$165	\$190	\$190	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$2	\$1	\$0	\$0	
TAXES	\$3,359	\$3,342	\$3,250	\$3,250	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$237	\$303	\$160	\$160	
REVENUE FROM MONEY & PROPERTY	\$237	\$303	\$160	\$160	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$60	\$57	\$60	\$60	
INTERGOVERNMENTAL REVENUES	\$60	\$57	\$60	\$60	
Total Revenues:	\$3,657	\$3,703	\$3,470	\$3,470	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$5,000	\$5,000	
034893 CHGS AUD PROP TAX SVS	\$103	\$100	\$100	\$100	
036100 UTILITIES	\$760	\$1,044	\$1,100	\$1,100	
SERVICES AND SUPPLIES	\$863	\$1,144	\$6,200	\$6,200	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$695	\$788	\$514	\$514	
OTHER CHARGES	\$695	\$788	\$514	\$514	
Total Expenditures/Appropriations:	\$1,558	\$1,933	\$6,714	\$6,714	
Net Cost:	(\$2,099)	(\$1,770)	\$3,244	\$3,244	

Fund: 0351 - TIMBER RIDGE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$86	\$120	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$86	\$120	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,465	\$3,465	\$3,465	\$3,465	
CHARGES FOR SERVICES	\$3,465	\$3,465	\$3,465	\$3,465	
Total Revenues:	\$3,551	\$3,585	\$3,490	\$3,490	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$43	\$41	\$41	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$4,639	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$143	\$4,782	\$20,141	\$20,141	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125	\$52	\$52	
OTHER CHARGES	\$120	\$125	\$52	\$52	
Total Expenditures/Appropriations:	\$263	\$4,908	\$20,193	\$20,193	
Net Cost:	(\$3,287)	\$1,322	\$16,703	\$16,703	

Fund: 0360 - EQUESTRIAN ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$33	\$47	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$33	\$47	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,534	\$1,534	\$1,535	\$1,535	
CHARGES FOR SERVICES	\$1,534	\$1,534	\$1,535	\$1,535	
Total Revenues:	\$1,568	\$1,582	\$1,535	\$1,535	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$21	\$20	\$20	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$9,500	\$9,500	
SERVICES AND SUPPLIES	\$121	\$121	\$9,620	\$9,620	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$168	\$134	\$52	\$52	
OTHER CHARGES	\$168	\$134	\$52	\$52	
Total Expenditures/Appropriations:	\$289	\$256	\$9,672	\$9,672	
Net Cost:	(\$1,278)	(\$1,325)	\$8,137	\$8,137	

Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$776	\$812	\$450	\$450	
101001 CURRENT UNITARY TAXES	\$24	\$24	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$13	\$13	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$6	\$7	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$2	\$2	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$49	\$45	\$0	\$0	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$0	\$0	\$0	
TAXES	\$873	\$907	\$450	\$450	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13	\$17	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$13	\$17	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$15	\$15	\$16	\$16	
INTERGOVERNMENTAL REVENUES	\$15	\$15	\$16	\$16	
Total Revenues:	\$902	\$940	\$466	\$466	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$125	\$124	\$118	\$118	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$2,800	\$2,800	
034893 CHGS AUD PROP TAX SVS	\$26	\$26	\$30	\$30	
SERVICES AND SUPPLIES	\$251	\$250	\$3,048	\$3,048	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$415	\$488	\$349	\$349	
OTHER CHARGES	\$415	\$488	\$349	\$349	
Total Expenditures/Appropriations:	\$666	\$739	\$3,397	\$3,397	
Net Cost:	(\$236)	(\$201)	\$2,931	\$2,931	

Fund: 0363 - LATONA PERMANENT ROAD MAINT

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	\$0	\$0	\$0	\$0

Fund: 0364 - SONORA TRAILS PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$124	\$185	\$11	\$11	
REVENUE FROM MONEY & PROPERTY	\$124	\$185	\$11	\$11	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,311	\$10,644	\$10,644	\$10,644	\$10,644
CHARGES FOR SERVICES	\$10,311	\$10,644	\$10,644	\$10,644	\$10,644
Total Revenues:	\$10,436	\$10,830	\$10,655	\$10,655	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$451	\$447	\$427	\$427	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$7,440	\$0	\$40,000	\$40,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$7,991	\$547	\$40,777	\$40,777	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$223	\$157	\$159	\$159	
OTHER CHARGES	\$223	\$157	\$159	\$159	
Total Expenditures/Appropriations:	\$8,214	\$705	\$40,936	\$40,936	
Net Cost:	(\$2,221)	(\$10,124)	\$30,281	\$30,281	

Fund: 0366 - PONDER WAY PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended Budget 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2	\$2		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$2	\$2		\$0	\$0
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$465	\$465		\$465	\$465
CHARGES FOR SERVICES	\$465	\$465		\$465	\$465
Total Revenues:	\$467	\$468		\$465	\$465
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$143	\$142		\$135	\$135
034802 PROF ADMIN SVS	\$100	\$100		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0		\$600	\$600
SERVICES AND SUPPLIES	\$243	\$242		\$835	\$835
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$114	\$144		\$79	\$79
OTHER CHARGES	\$114	\$144		\$79	\$79
Total Expenditures/Appropriations:	\$357	\$386		\$914	\$914
Net Cost:	(\$110)	(\$81)		\$449	\$449

Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$75	\$44	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$75	\$44	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668162 S/A SHASTA MEADOWS PRD CURR	\$4,039	\$4,039	\$4,039	\$4,039	
CHARGES FOR SERVICES	\$4,039	\$4,039	\$4,039	\$4,039	
Total Revenues:	\$4,114	\$4,083	\$4,064	\$4,064	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$177	\$175	\$168	\$168	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$3,500	\$18,819	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$3,777	\$19,095	\$3,268	\$3,268	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	\$140	\$724	\$724	
OTHER CHARGES	\$108	\$140	\$724	\$724	
Total Expenditures/Appropriations:	\$3,885	\$19,236	\$3,992	\$3,992	
Net Cost:	(\$229)	\$15,152	(\$72)	(\$72)	

Fund: 0368 - OLD STAGECOACH PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$23	\$39	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$23	\$39	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,415	\$3,415	\$3,416	\$3,416	
CHARGES FOR SERVICES	\$3,415	\$3,415	\$3,416	\$3,416	
Total Revenues:	\$3,439	\$3,454	\$3,426	\$3,426	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$110	\$109	\$105	\$105	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$6,000	\$6,000	
SERVICES AND SUPPLIES	\$210	\$209	\$6,205	\$6,205	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$844	\$886	(\$290)	(\$290)	
OTHER CHARGES	\$844	\$886	(\$290)	(\$290)	
Total Expenditures/Appropriations:	\$1,054	\$1,096	\$5,915	\$5,915	
Net Cost:	(\$2,384)	(\$2,357)	\$2,489	\$2,489	

Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37	\$63	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$37	\$63	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,216	\$16,216	\$16,216	\$16,216	\$16,216
CHARGES FOR SERVICES	\$16,216	\$16,216	\$16,216	\$16,216	\$16,216
Total Revenues:	\$16,253	\$16,279	\$16,226	\$16,226	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,433	\$1,421	\$1,355	\$1,355	\$1,355
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$18,780	\$10,825	\$25,000	\$25,000	\$25,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$20,313	\$12,346	\$26,705	\$26,705	\$26,705
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$260	\$863	\$823	\$823	\$823
OTHER CHARGES	\$260	\$863	\$823	\$823	\$823
Total Expenditures/Appropriations:	\$20,573	\$13,209	\$27,528	\$27,528	
Net Cost:	\$4,320	(\$3,070)	\$11,302	\$11,302	

Fund: 0370 - ALPINE WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$75	\$34	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$75	\$34	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,365	\$3,465	\$3,465	\$3,465	
CHARGES FOR SERVICES	\$3,365	\$3,465	\$3,465	\$3,465	
Total Revenues:	\$3,440	\$3,499	\$3,465	\$3,465	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$152	\$150	\$144	\$144	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$22,580	\$1,500	\$1,500	
SERVICES AND SUPPLIES	\$252	\$22,830	\$1,744	\$1,744	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$114	\$140	\$92	\$92	
OTHER CHARGES	\$114	\$140	\$92	\$92	
Total Expenditures/Appropriations:	\$366	\$22,971	\$1,836	\$1,836	
Net Cost:	(\$3,074)	\$19,472	(\$1,629)	(\$1,629)	

Fund: 0372 - DUSTY OAKS TRAIL PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$73	\$37	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$73	\$37	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,375	\$12,375	\$12,375	\$12,375	
CHARGES FOR SERVICES	\$12,375	\$12,375	\$12,375	\$12,375	
Total Revenues:	\$12,448	\$12,412	\$12,375	\$12,375	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$455	\$451	\$431	\$431	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$31,866	\$5,000	\$5,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$100	\$100	
SERVICES AND SUPPLIES	\$555	\$32,418	\$5,631	\$5,631	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$135	\$963	\$107	\$107	
OTHER CHARGES	\$135	\$963	\$107	\$107	
Total Expenditures/Appropriations:	\$690	\$33,381	\$5,738	\$5,738	
Net Cost:	(\$11,757)	\$20,969	(\$6,637)	(\$6,637)	

Fund: 0376 - BUCKSHOT LN PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$9	\$11	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$9	\$11	\$0	\$0	
Total Revenues:	\$9	\$11	\$0	\$0	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$108	\$87	\$18	\$18	
OTHER CHARGES	\$108	\$87	\$18	\$18	
Total Expenditures/Appropriations:	\$108	\$87	\$18	\$18	
Net Cost:	\$98	\$75	\$18	\$18	

Fund: 0380 - AMESBURY VILLAGE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$30	\$43	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$30	\$43	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,267	\$1,267	\$1,267	\$1,267	
CHARGES FOR SERVICES	\$1,267	\$1,267	\$1,267	\$1,267	
Total Revenues:	\$1,297	\$1,310	\$1,287	\$1,287	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$15	\$15	
034802 PROF ADMIN SVS	\$0	\$0	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$0	\$0	\$5,115	\$5,115	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$118	\$112	\$21	\$21	
OTHER CHARGES	\$118	\$112	\$21	\$21	
Total Expenditures/Appropriations:	\$118	\$112	\$5,136	\$5,136	
Net Cost:	(\$1,179)	(\$1,197)	\$3,849	\$3,849	

Fund: 0381 - PALO CEDRO OAKS PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$165	\$232	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$165	\$232	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,616	\$6,616	\$6,616	\$6,616	
CHARGES FOR SERVICES	\$6,616	\$6,616	\$6,616	\$6,616	
Total Revenues:	\$6,781	\$6,848	\$6,666	\$6,666	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$144	\$142	\$136	\$136	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$2,683	\$45,000	\$45,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
SERVICES AND SUPPLIES	\$244	\$2,926	\$45,486	\$45,486	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$111	\$116	\$39	\$39	
OTHER CHARGES	\$111	\$116	\$39	\$39	
Total Expenditures/Appropriations:	\$355	\$3,043	\$45,525	\$45,525	
Net Cost:	(\$6,426)	(\$3,805)	\$38,859	\$38,859	

Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$17	\$13	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$17	\$13	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$23,760	\$23,760	\$23,760	\$23,760	\$23,760
CHARGES FOR SERVICES	\$23,760	\$23,760	\$23,760	\$23,760	\$23,760
Total Revenues:	\$23,777	\$23,773	\$23,760	\$23,760	\$23,760
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,610	\$1,597	\$1,522	\$1,522	\$1,522
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$39,624	\$12,000	\$20,000	\$20,000	\$20,000
SERVICES AND SUPPLIES	\$41,335	\$13,697	\$21,622	\$21,622	\$21,622
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$189)	\$195	\$1,093	\$1,093	\$1,093
OTHER CHARGES	(\$189)	\$195	\$1,093	\$1,093	\$1,093
Total Expenditures/Appropriations:	\$41,146	\$13,892	\$22,715	\$22,715	\$22,715
Net Cost:	\$17,368	(\$9,880)	(\$1,045)	(\$1,045)	(\$1,045)

Fund: 0383 - HOLIDAY ACRES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$82	\$96	\$40	\$40	
REVENUE FROM MONEY & PROPERTY	\$82	\$96	\$40	\$40	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,503	\$17,503	\$17,503	\$17,503	
CHARGES FOR SERVICES	\$17,503	\$17,503	\$17,503	\$17,503	
Total Revenues:	\$17,585	\$17,600	\$17,543	\$17,543	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,133	\$1,123	\$1,071	\$1,071	
033791 CHGS FAC MGMT MAINT STR	\$0	\$8,832	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$23,323	\$6,003	\$10,000	\$10,000	
035100 RENTS & LEASES OF EQUIPMENT	\$1,496	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$155	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$26,209	\$16,059	\$11,171	\$11,171	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$144	\$139	\$422	\$422	
OTHER CHARGES	\$144	\$139	\$422	\$422	
Total Expenditures/Appropriations:	\$26,353	\$16,199	\$11,593	\$11,593	
Net Cost:	\$8,768	(\$1,400)	(\$5,950)	(\$5,950)	

Fund: 0385 - CSA #14 BELMONT STORM DRAIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$134	\$176	\$75	\$75	
REVENUE FROM MONEY & PROPERTY	\$134	\$176	\$75	\$75	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$594	\$594	\$594	\$594	
668225 S/A CSA 14 BLMNT/BRNY MDWS	\$1,635	\$1,635	\$1,635	\$1,635	
CHARGES FOR SERVICES	\$2,229	\$2,229	\$2,229	\$2,229	
Total Revenues:	\$2,363	\$2,405	\$2,304	\$2,304	
Category: 030 SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$10,000	\$10,000	
034800 PROF & SPECIAL SERVICES	\$0	\$110	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$309	\$0	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$309	\$110	\$15,000	\$15,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$137	\$155	\$103	\$103	
OTHER CHARGES	\$137	\$155	\$103	\$103	
Total Expenditures/Appropriations:	\$446	\$265	\$15,103	\$15,103	
Net Cost:	(\$1,916)	(\$2,140)	\$12,799	\$12,799	

Fund: 0386 - CSA #15 STREET LIGHTING

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$79,106	\$81,697	\$92,000	\$92,000	
101001 CURRENT UNITARY TAXES	\$6,138	\$6,246	\$3,190	\$3,190	
101011 CURR SEC TAX DEL ADV TEETER	\$1,390	\$1,376	\$0	\$0	
101012 RDA RESIDUAL PROP TAX HS34188	\$74	\$37	\$38	\$38	
101013 RDA 1290 PT PROP TX HS33607.5	\$102	\$140	\$90	\$90	
101100 SUPPLEMENTAL TAXES CURRENT	\$663	\$760	\$320	\$320	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$213	\$267	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$5,007	\$4,531	\$5,000	\$5,000	
103010 SUPPLEMENTAL TAXES PRIOR	\$3	\$3	\$3	\$3	
104000 PRIOR YEAR UNSECURED TAXES	\$63	\$43	\$20	\$20	
109100 TIMBER YIELD TAXES	\$4	\$4	\$3	\$3	
TAXES	\$92,769	\$95,107	\$100,664	\$100,664	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2,189	\$2,814	\$1,500	\$1,500	
REVENUE FROM MONEY & PROPERTY	\$2,189	\$2,814	\$1,500	\$1,500	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$1,601	\$1,567	\$1,700	\$1,700	
INTERGOVERNMENTAL REVENUES	\$1,601	\$1,567	\$1,700	\$1,700	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,042	\$15,017	\$15,055	\$15,055	
CHARGES FOR SERVICES	\$15,042	\$15,017	\$15,055	\$15,055	
Total Revenues:	\$111,603	\$114,507	\$118,919	\$118,919	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$3,449	\$993	\$0	\$0	
034893 CHGS AUD PROP TAX SVS	\$2,829	\$2,821	\$5,000	\$5,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$30,000	\$30,000	
036100 UTILITIES	\$71,562	\$76,540	\$80,000	\$80,000	
SERVICES AND SUPPLIES	\$77,841	\$80,355	\$115,000	\$115,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$754	\$839	\$1,349	\$1,349	
OTHER CHARGES	\$754	\$839	\$1,349	\$1,349	
Total Expenditures/Appropriations:	\$78,595	\$81,194	\$116,349	\$116,349	
Net Cost:	(\$33,008)	(\$33,312)	(\$2,570)	(\$2,570)	

Fund: 0393 - CSA #7 BURNEY STORM DRAIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$294	\$383	\$200	\$200	
REVENUE FROM MONEY & PROPERTY	\$294	\$383	\$200	\$200	
Category: 600 CHARGES FOR SERVICES					
668148 S/A CSA #7 BURNEY CURR	\$4,427	\$4,427	\$4,427	\$4,427	
CHARGES FOR SERVICES	\$4,427	\$4,427	\$4,427	\$4,427	
Total Revenues:	\$4,721	\$4,811	\$4,627	\$4,627	
Category: 030 SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000	
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$25,000	\$25,000	
034829 PROF MAINTENANCE SVS	\$0	\$554	\$0	\$0	
036100 UTILITIES	\$154	\$154	\$200	\$200	
SERVICES AND SUPPLIES	\$154	\$709	\$30,200	\$30,200	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	(\$81)	\$305	\$243	\$243	
OTHER CHARGES	(\$81)	\$305	\$243	\$243	
Total Expenditures/Appropriations:	\$73	\$1,014	\$30,443	\$30,443	
Net Cost:	(\$4,648)	(\$3,796)	\$25,816	\$25,816	

Fund: 0397 - LOS PALOS DRIVE EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$25	\$37	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$25	\$37	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,880	\$1,880	\$1,880	\$1,880	\$1,880
CHARGES FOR SERVICES	\$1,880	\$1,880	\$1,880	\$1,880	\$1,880
Total Revenues:	\$1,905	\$1,917	\$1,885	\$1,885	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$53	\$52	\$50	\$50	\$50
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$8,000	\$8,000	\$8,000
SERVICES AND SUPPLIES	\$153	\$152	\$8,150	\$8,150	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$105	\$67	\$31	\$31	\$31
OTHER CHARGES	\$105	\$67	\$31	\$31	
Total Expenditures/Appropriations:	\$258	\$220	\$8,181	\$8,181	
Net Cost:	(\$1,646)	(\$1,696)	\$6,296	\$6,296	

Fund: 0398 - FOXWOOD ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$264	\$374	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$264	\$374	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,602	\$10,602	\$10,603	\$10,603	
CHARGES FOR SERVICES	\$10,602	\$10,602	\$10,603	\$10,603	
Total Revenues:	\$10,867	\$10,977	\$10,703	\$10,703	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$232	\$230	\$220	\$220	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$40,000	\$40,000	
SERVICES AND SUPPLIES	\$332	\$330	\$40,320	\$40,320	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$162	\$142	\$33	\$33	
OTHER CHARGES	\$162	\$142	\$33	\$33	
Total Expenditures/Appropriations:	\$494	\$472	\$40,353	\$40,353	
Net Cost:	(\$10,373)	(\$10,504)	\$29,650	\$29,650	

Fund: 0399 - ROCKY LEDGE ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$337	\$469	\$250	\$250	
REVENUE FROM MONEY & PROPERTY	\$337	\$469	\$250	\$250	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,562	\$13,562	\$13,563	\$13,563	
CHARGES FOR SERVICES	\$13,562	\$13,562	\$13,563	\$13,563	
Total Revenues:	\$13,900	\$14,032	\$13,813	\$13,813	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$273	\$270	\$258	\$258	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$6,041	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$373	\$6,412	\$15,358	\$15,358	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$144	\$134	\$110	\$110	
OTHER CHARGES	\$144	\$134	\$110	\$110	
Total Expenditures/Appropriations:	\$517	\$6,547	\$15,468	\$15,468	
Net Cost:	(\$13,383)	(\$7,484)	\$1,655	\$1,655	

Fund: 0600 - COTTONWOOD CRK PRD ADM

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$86	\$120	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$86	\$120	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,484	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485	
Total Revenues:	\$3,571	\$3,605	\$3,515	\$3,515	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$46	\$46	\$44	\$44	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,789	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$146	\$1,935	\$10,144	\$10,144	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$131	\$125	\$30	\$30	
OTHER CHARGES	\$131	\$125	\$30	\$30	
Total Expenditures/Appropriations:	\$277	\$2,061	\$10,174	\$10,174	
Net Cost:	(\$3,293)	(\$1,543)	\$6,659	\$6,659	

Fund: 0602 - AEGEAN WAY PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$40	\$57	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$40	\$57	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,034	\$2,034	\$2,034	\$2,034	
CHARGES FOR SERVICES	\$2,034	\$2,034	\$2,034	\$2,034	
Total Revenues:	\$2,074	\$2,091	\$2,039	\$2,039	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$42	\$41	\$41	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,200	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$143	\$1,343	\$10,141	\$10,141	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125	\$43	\$43	
OTHER CHARGES	\$120	\$125	\$43	\$43	
Total Expenditures/Appropriations:	\$263	\$1,469	\$10,184	\$10,184	
Net Cost:	(\$1,811)	(\$622)	\$8,145	\$8,145	

Fund: 0603 - VILLAGE GREEN PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$55	\$79	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$55	\$79	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,692	\$2,692	\$2,693	\$2,693	
CHARGES FOR SERVICES	\$2,692	\$2,692	\$2,693	\$2,693	
Total Revenues:	\$2,747	\$2,772	\$2,703	\$2,703	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$28	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$14,000	\$14,000	
SERVICES AND SUPPLIES	\$129	\$128	\$14,128	\$14,128	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125	\$43	\$43	
OTHER CHARGES	\$120	\$125	\$43	\$43	
Total Expenditures/Appropriations:	\$249	\$254	\$14,171	\$14,171	
Net Cost:	(\$2,498)	(\$2,517)	\$11,468	\$11,468	

Fund: 0604 - BUTTERFIELD LANE PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$38	\$55	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$38	\$55	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,999	\$1,584	\$1,584	\$1,584	\$1,584
CHARGES FOR SERVICES	\$1,999	\$1,584	\$1,584	\$1,584	\$1,584
Total Revenues:	\$2,038	\$1,639	\$1,589	\$1,589	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$67	\$66	\$63	\$63	\$63
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$10,000	\$10,000	\$10,000
SERVICES AND SUPPLIES	\$167	\$166	\$10,163	\$10,163	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125	\$43	\$43	\$43
OTHER CHARGES	\$120	\$125	\$43	\$43	
Total Expenditures/Appropriations:	\$287	\$292	\$10,206	\$10,206	
Net Cost:	(\$1,751)	(\$1,346)	\$8,617	\$8,617	

Fund: 0605 - HONEYBEE ACRES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$43	\$62	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$43	\$62	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,153	\$2,153	\$2,153	\$2,153	
CHARGES FOR SERVICES	\$2,153	\$2,153	\$2,153	\$2,153	
Total Revenues:	\$2,196	\$2,215	\$2,158	\$2,158	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$30	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$130	\$130	\$10,129	\$10,129	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125	\$43	\$43	
OTHER CHARGES	\$120	\$125	\$43	\$43	
Total Expenditures/Appropriations:	\$250	\$255	\$10,172	\$10,172	
Net Cost:	(\$1,946)	(\$1,959)	\$8,014	\$8,014	

Fund: 0606 - SILVER SADDLE EST PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$70	\$106	\$15	\$15	
REVENUE FROM MONEY & PROPERTY	\$70	\$106	\$15	\$15	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,805	\$3,801	\$3,802	\$3,802	
CHARGES FOR SERVICES	\$3,805	\$3,801	\$3,802	\$3,802	
Total Revenues:	\$3,875	\$3,907	\$3,817	\$3,817	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$44	\$43	\$42	\$42	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$144	\$143	\$15,142	\$15,142	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$133	\$139	\$50	\$50	
OTHER CHARGES	\$133	\$139	\$50	\$50	
Total Expenditures/Appropriations:	\$277	\$283	\$15,192	\$15,192	
Net Cost:	(\$3,598)	(\$3,624)	\$11,375	\$11,375	

Fund: 0607 - WISTERIA ESTATES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$205	\$300	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$205	\$300	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,969	\$9,969	\$9,969	\$9,969	
CHARGES FOR SERVICES	\$9,969	\$9,969	\$9,969	\$9,969	
Total Revenues:	\$10,175	\$10,269	\$9,989	\$9,989	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$146	\$145	\$138	\$138	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$50,000	\$50,000	
SERVICES AND SUPPLIES	\$246	\$245	\$50,238	\$50,238	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$135	\$131	\$22	\$22	
OTHER CHARGES	\$135	\$131	\$22	\$22	
Total Expenditures/Appropriations:	\$381	\$377	\$50,260	\$50,260	
Net Cost:	(\$9,793)	(\$9,892)	\$40,271	\$40,271	

Fund: 0608 - SANTA BARBARA 3_4 PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$119	\$158	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$119	\$158	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,613	\$5,613	\$5,613	\$5,613	
CHARGES FOR SERVICES	\$5,613	\$5,613	\$5,613	\$5,613	
Total Revenues:	\$5,732	\$5,771	\$5,618	\$5,618	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$76	\$76	\$72	\$72	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$4,142	\$30,000	\$30,000	
SERVICES AND SUPPLIES	\$176	\$4,318	\$30,172	\$30,172	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$125	\$34	\$34	
OTHER CHARGES	\$120	\$125	\$34	\$34	
Total Expenditures/Appropriations:	\$296	\$4,443	\$30,206	\$30,206	
Net Cost:	(\$5,436)	(\$1,328)	\$24,588	\$24,588	

Fund: 0609 - STILLWATER RNCH PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$66	\$94	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$66	\$94	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,168	\$3,168	\$3,168	\$3,168	
CHARGES FOR SERVICES	\$3,168	\$3,168	\$3,168	\$3,168	
Total Revenues:					
	\$3,234	\$3,262	\$3,173	\$3,173	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$63	\$62	\$60	\$60	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$163	\$162	\$15,160	\$15,160	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$150	\$148	\$28	\$28	
OTHER CHARGES	\$150	\$148	\$28	\$28	
Total Expenditures/Appropriations:					
	\$313	\$311	\$15,188	\$15,188	
Net Cost:					
	(\$2,920)	(\$2,950)	\$12,015	\$12,015	

Fund: 0610 - STERLING RANCH PRD ADM

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$75	\$105	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$75	\$105	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,484	\$3,484	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485	
Total Revenues:	\$3,560	\$3,590	\$3,510	\$3,510	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$29	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$130	\$129	\$20,129	\$20,129	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$120	\$116	\$33	\$33	
OTHER CHARGES	\$120	\$116	\$33	\$33	
Total Expenditures/Appropriations:	\$250	\$246	\$20,162	\$20,162	
Net Cost:	(\$3,309)	(\$3,343)	\$16,652	\$16,652	

Fund: 0611 - MT LSSN WOODS PRD ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$340	\$505	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$340	\$505	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$19,230	\$19,230	\$19,231	\$19,231	
CHARGES FOR SERVICES	\$19,230	\$19,230	\$19,231	\$19,231	
Total Revenues:	\$19,570	\$19,735	\$19,331	\$19,331	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$214	\$212	\$203	\$203	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$296	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$314	\$608	\$10,303	\$10,303	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$149	\$125	\$41	\$41	
OTHER CHARGES	\$149	\$125	\$41	\$41	
Total Expenditures/Appropriations:	\$463	\$734	\$10,344	\$10,344	
Net Cost:	(\$19,107)	(\$19,001)	(\$8,987)	(\$8,987)	

Fund: 0612 - WATERLEAF EST PRD ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$75	\$112	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$75	\$112	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,954	\$4,954	\$4,955	\$4,955	
CHARGES FOR SERVICES	\$4,954	\$4,954	\$4,955	\$4,955	
Total Revenues:	\$5,030	\$5,067	\$4,980	\$4,980	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$106	\$105	\$101	\$101	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$206	\$205	\$15,201	\$15,201	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$137	\$819	\$49	\$49	
OTHER CHARGES	\$137	\$819	\$49	\$49	
Total Expenditures/Appropriations:	\$343	\$1,025	\$15,250	\$15,250	
Net Cost:	(\$4,686)	(\$4,041)	\$10,270	\$10,270	

Fund: 0613 - JENNIFER DR EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$22	\$35	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$22	\$35	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,663	\$1,706	\$1,707	\$1,707	
CHARGES FOR SERVICES	\$1,663	\$1,706	\$1,707	\$1,707	
Total Revenues:	\$1,686	\$1,742	\$1,717	\$1,717	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$76	\$75	\$72	\$72	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$4,000	\$4,000	
SERVICES AND SUPPLIES	\$176	\$175	\$4,172	\$4,172	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$182	\$164	\$91	\$91	
OTHER CHARGES	\$182	\$164	\$91	\$91	
Total Expenditures/Appropriations:	\$358	\$340	\$4,263	\$4,263	
Net Cost:	(\$1,327)	(\$1,402)	\$2,546	\$2,546	

Fund: 0614 - WHITE OAK MANOR PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$53	\$79	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$53	\$79	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,207	\$3,294	\$3,295	\$3,295	
CHARGES FOR SERVICES	\$3,207	\$3,294	\$3,295	\$3,295	
Total Revenues:	\$3,261	\$3,373	\$3,345	\$3,345	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$38	\$37	\$37	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$138	\$138	\$10,137	\$10,137	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$164	\$125	\$32	\$32	
OTHER CHARGES	\$164	\$125	\$32	\$32	
Total Expenditures/Appropriations:	\$302	\$264	\$10,169	\$10,169	
Net Cost:	(\$2,958)	(\$3,109)	\$6,824	\$6,824	

Fund: 0615 - TERRI LEE TR EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$12	\$18	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$12	\$18	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,154	\$1,186	\$1,186	\$1,186	
CHARGES FOR SERVICES	\$1,154	\$1,186	\$1,186	\$1,186	
Total Revenues:	\$1,166	\$1,204	\$1,191	\$1,191	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$54	\$54	\$52	\$52	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$154	\$154	\$3,152	\$3,152	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$166	\$108	\$47	\$47	
OTHER CHARGES	\$166	\$108	\$47	\$47	
Total Expenditures/Appropriations:	\$320	\$263	\$3,199	\$3,199	
Net Cost:	(\$845)	(\$941)	\$2,008	\$2,008	

Fund: 0616 - WESTVIEW ROAD EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13	\$19	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$13	\$19	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,287	\$1,322	\$1,323	\$1,323	
CHARGES FOR SERVICES	\$1,287	\$1,322	\$1,323	\$1,323	
Total Revenues:	\$1,300	\$1,342	\$1,328	\$1,328	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$221	\$219	\$210	\$210	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$1,297	\$3,500	\$3,500	
SERVICES AND SUPPLIES	\$321	\$1,617	\$3,810	\$3,810	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$166	\$175	\$72	\$72	
OTHER CHARGES	\$166	\$175	\$72	\$72	
Total Expenditures/Appropriations:	\$487	\$1,793	\$3,882	\$3,882	
Net Cost:	(\$812)	\$451	\$2,554	\$2,554	

Fund: 0617 - SLEEPING BULL EST PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$108	\$185	\$80	\$80
REVENUE FROM MONEY & PROPERTY	\$108	\$185	\$80	\$80
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$9,414	\$9,668	\$9,668	\$9,668
CHARGES FOR SERVICES	\$9,414	\$9,668	\$9,668	\$9,668
Total Revenues:	\$9,523	\$9,853	\$9,748	\$9,748
Category: 030 SERVICES AND SUPPLIES				
033102 INSUR XP LIABILITY EXPOSURE	\$375	\$372	\$355	\$355
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$10,000	\$10,000
SERVICES AND SUPPLIES	\$475	\$472	\$10,455	\$10,455
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$174	\$207	\$73	\$73
OTHER CHARGES	\$174	\$207	\$73	\$73
Total Expenditures/Appropriations:	\$649	\$679	\$10,528	\$10,528
Net Cost:	(\$8,874)	(\$9,173)	\$780	\$780

Fund: 0618 - GARTH DR EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13	\$19	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$13	\$19	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,134	\$1,164	\$1,164	\$1,164	\$1,164
CHARGES FOR SERVICES	\$1,134	\$1,164	\$1,164	\$1,164	\$1,164
Total Revenues:	\$1,147	\$1,184	\$1,169	\$1,169	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$47	\$47	\$45	\$45	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$147	\$147	\$3,145	\$3,145	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$166	\$175	\$38	\$38	
OTHER CHARGES	\$166	\$175	\$38	\$38	
Total Expenditures/Appropriations:	\$313	\$323	\$3,183	\$3,183	
Net Cost:	(\$834)	(\$861)	\$2,014	\$2,014	

Fund: 0619 - CLOVER ROAD PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$27	\$47	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$27	\$47	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,222	\$3,222	\$3,222	\$3,222	
CHARGES FOR SERVICES	\$3,222	\$3,222	\$3,222	\$3,222	
Total Revenues:	\$3,250	\$3,270	\$3,232	\$3,232	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$99	\$98	\$94	\$94	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$8,000	\$8,000	
SERVICES AND SUPPLIES	\$199	\$198	\$8,194	\$8,194	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$186	\$121	\$121	
OTHER CHARGES	\$0	\$186	\$121	\$121	
Total Expenditures/Appropriations:	\$199	\$384	\$8,315	\$8,315	
Net Cost:	(\$3,050)	(\$2,885)	\$5,083	\$5,083	

Fund: 0620 - NUNES RANCH PRD ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$24	\$57	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$24	\$57	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,928	\$5,060	\$5,061	\$5,061	
CHARGES FOR SERVICES	\$4,928	\$5,060	\$5,061	\$5,061	
Total Revenues:	\$4,952	\$5,118	\$5,071	\$5,071	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$150	\$149	\$142	\$142	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$250	\$249	\$5,242	\$5,242	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$108	\$108	\$108	
OTHER CHARGES	\$0	\$108	\$108	\$108	
Total Expenditures/Appropriations:	\$250	\$358	\$5,350	\$5,350	
Net Cost:	(\$4,701)	(\$4,759)	\$279	\$279	

Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2	\$4	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$2	\$4	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$504	\$504	\$505	\$505	
CHARGES FOR SERVICES	\$504	\$504	\$505	\$505	
Total Revenues:	\$507	\$509	\$507	\$507	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$15	\$15	\$15	\$15	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
SERVICES AND SUPPLIES	\$115	\$115	\$1,115	\$1,115	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$81	\$104	\$104	
OTHER CHARGES	\$0	\$81	\$104	\$104	
Total Expenditures/Appropriations:	\$115	\$197	\$1,219	\$1,219	
Net Cost:	(\$391)	(\$312)	\$712	\$712	

Fund: 0622 - NO 2 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2	\$5	\$1	\$1	
REVENUE FROM MONEY & PROPERTY	\$2	\$5	\$1	\$1	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$594	\$594	\$594	\$594	
CHARGES FOR SERVICES	\$594	\$594	\$594	\$594	
Total Revenues:	\$596	\$599	\$595	\$595	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$18	\$18	\$18	\$18	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	
SERVICES AND SUPPLIES	\$118	\$118	\$1,118	\$1,118	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$81	\$106	\$106	
OTHER CHARGES	\$0	\$81	\$106	\$106	
Total Expenditures/Appropriations:	\$118	\$200	\$1,224	\$1,224	
Net Cost:	(\$478)	(\$399)	\$629	\$629	

Fund: 0623 - NO 2 LOS PALOS EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$7	\$13	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$7	\$13	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,253	\$1,253	\$1,253	\$1,253	
CHARGES FOR SERVICES	\$1,253	\$1,253	\$1,253	\$1,253	
Total Revenues:	\$1,260	\$1,266	\$1,258	\$1,258	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$26	\$25	\$25	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$126	\$126	\$3,125	\$3,125	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$54	\$105	\$105	
OTHER CHARGES	\$0	\$54	\$105	\$105	
Total Expenditures/Appropriations:	\$126	\$180	\$3,230	\$3,230	
Net Cost:	(\$1,133)	(\$1,085)	\$1,972	\$1,972	

Fund: 0624 - SCENIC OAK COURT PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$4	\$13	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$4	\$13	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,178	\$2,178	\$2,178	\$2,178	
CHARGES FOR SERVICES	\$2,178	\$2,178	\$2,178	\$2,178	
Total Revenues:	\$2,182	\$2,191	\$2,183	\$2,183	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$37	\$36	\$35	\$35	
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$4,000	\$4,000	
SERVICES AND SUPPLIES	\$137	\$136	\$4,135	\$4,135	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$77	\$77	
OTHER CHARGES	\$0	\$0	\$77	\$77	
Total Expenditures/Appropriations:	\$137	\$136	\$4,212	\$4,212	
Net Cost:	(\$2,045)	(\$2,054)	\$2,029	\$2,029	

Fund: 0625 - NO 2 BUTTERFIELD LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1	\$4	\$1	\$1
REVENUE FROM MONEY & PROPERTY	\$1	\$4	\$1	\$1
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$792	\$792	\$792	\$792
CHARGES FOR SERVICES	\$792	\$792	\$792	\$792
Total Revenues:	\$793	\$796	\$793	\$793
Category: 030 SERVICES AND SUPPLIES				
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$33	\$32	\$32
034802 PROF ADMIN SVS	\$100	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000
SERVICES AND SUPPLIES	\$133	\$133	\$1,132	\$1,132
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$0	\$0	\$76	\$76
OTHER CHARGES	\$0	\$0	\$76	\$76
Total Expenditures/Appropriations:	\$133	\$133	\$1,208	\$1,208
Net Cost:	(\$659)	(\$663)	\$415	\$415

Fund: 0626 - SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended Budget 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0			\$2	\$2
REVENUE FROM MONEY & PROPERTY	\$0			\$2	\$2
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0			\$1,559	\$1,559
CHARGES FOR SERVICES	\$0			\$1,559	\$1,559
Total Revenues:	\$0			\$1,561	\$1,561
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0			\$89	\$42
034802 PROF ADMIN SVS	\$0			\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0			\$0	\$1,000
SERVICES AND SUPPLIES	\$0			\$189	\$1,142
Total Expenditures/Appropriations:	\$0			\$189	\$1,142
Net Cost:	\$0			(\$1,372)	(\$419)

Fund: 0627 - LAKE DRIVE PRD

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended Budget 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0		\$3	\$2	\$2
REVENUE FROM MONEY & PROPERTY	\$0		\$3	\$2	\$2
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0		\$1,663	\$1,767	\$1,767
CHARGES FOR SERVICES	\$0		\$1,663	\$1,767	\$1,767
Total Revenues:	\$0		\$1,666	\$1,769	\$1,769
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0		\$0	\$24	\$24
034802 PROF ADMIN SVS	\$0		\$0	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0		\$0	\$2,000	\$2,000
SERVICES AND SUPPLIES	\$0		\$0	\$2,124	\$2,124
Total Expenditures/Appropriations:	\$0		\$0	\$2,124	\$2,124
Net Cost:	\$0		(\$1,666)	\$355	\$355

Fund: 0628 - NO 2 SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$2	\$2	\$2	\$2
REVENUE FROM MONEY & PROPERTY	\$0	\$2	\$2	\$2	\$2
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$1,559	\$1,575	\$1,575	\$1,575
CHARGES FOR SERVICES	\$0	\$1,559	\$1,575	\$1,575	\$1,575
Total Revenues:	\$0	\$1,562	\$1,577	\$1,577	\$1,577
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$42	\$42	\$42
034802 PROF ADMIN SVS	\$0	\$0	\$100	\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$1,000	\$1,000	\$1,000
SERVICES AND SUPPLIES	\$0	\$0	\$1,142	\$1,142	\$1,142
Total Expenditures/Appropriations:	\$0	\$0	\$1,142	\$1,142	\$1,142
Net Cost:	\$0	(\$1,562)	(\$435)	(\$435)	(\$435)

Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN

Detail By Revenue Category and Expenditure Object 1	2013-14 Actuals 2	2014-15		2015-16 Recommended Budget 4	2015-16 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$0	\$14		\$2	\$2
REVENUE FROM MONEY & PROPERTY	\$0	\$14		\$2	\$2
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$0	\$6,250		\$6,251	\$6,251
CHARGES FOR SERVICES	\$0	\$6,250		\$6,251	\$6,251
Total Revenues:	\$0	\$6,265		\$6,253	\$6,253
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0		\$188	\$188
034802 PROF ADMIN SVS	\$0	\$0		\$100	\$100
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0		\$2,000	\$2,000
SERVICES AND SUPPLIES	\$0	\$0		\$2,288	\$2,288
Total Expenditures/Appropriations:	\$0	\$0		\$2,288	\$2,288
Net Cost:	\$0	(\$6,265)		(\$3,965)	(\$3,965)

PUBLIC WORKS-SHASTA COUNTY WATER AGENCY

Fund 371 Shasta County Water Agency Admin

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This fund accounts for the wholesale purchase and sale of water from the Bureau of Reclamation to various water purveyors in Shasta County. It also focuses on current and pending water-related issues in California and their impact on Shasta County.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues in the amount of \$181,390 and expenditures in the amount of \$213,018. Revenues increased by \$11,190 as compared to FY 2014-15 adjusted budget. Expenditures exceed revenues by \$31,628 and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0371 - SHASTA COUNTY WATER AGENCY

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 100 TAXES				
101000 CURRENT SECURED TAXES	\$121,443	\$126,813	\$125,000	\$125,000
101001 CURRENT UNITARY TAXES	\$9,859	\$10,098	\$5,000	\$5,000
101011 CURR SEC TAX DEL ADV TEETER	\$2,135	\$2,136	\$0	\$0
101012 RDA RESIDUAL PROP TAX HS34188	\$6,469	\$7,180	\$5,000	\$5,000
101013 RDA 1290 PT PROP TX HS33607.5	\$832	\$930	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$1,158	\$1,347	\$500	\$500
101111 SUPPLEMENTAL TAXES CURR TEETER	\$373	\$473	\$300	\$300
102000 CURRENT UNSECURED TAXES	\$7,687	\$7,034	\$7,500	\$7,500
103010 SUPPLEMENTAL TAXES PRIOR	\$6	\$6	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$95	\$66	\$0	\$0
109100 TIMBER YIELD TAXES	\$1,768	\$1,732	\$1,600	\$1,600
TAXES	\$151,830	\$157,819	\$144,900	\$144,900
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$896	\$505	\$90	\$90
REVENUE FROM MONEY & PROPERTY	\$896	\$505	\$90	\$90
Category: 500 INTERGOVERNMENTAL REVENUES				
529200 STATE OTHER IN-LIEU TAX	\$2	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$2,458	\$2,432	\$2,500	\$2,500
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$0	\$1	\$0	\$0
563173 RDA PRE94 PT AGMT FAC HS33401	\$556	\$581	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$3,018	\$3,015	\$2,500	\$2,500
Category: 600 CHARGES FOR SERVICES				
671251 FLOOD HAZARD STUDIES FEE	\$3,900	\$4,160	\$3,900	\$3,900
693020 WATER SERVICE COLLECTIONS	\$23,021	\$60,776	\$30,000	\$30,000
CHARGES FOR SERVICES	\$26,921	\$64,936	\$33,900	\$33,900
Category: 800 OTHR FINANCING SOURCES TRAN IN				
806377 TRAN IN CSA #6 JONES VALLEY	\$150,000	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$150,000	\$0	\$0	\$0
Total Revenues:	\$332,667	\$226,276	\$181,390	\$181,390
Category: 030 SERVICES AND SUPPLIES				
033791 CHGS FAC MGMT MAINT STR	\$0	\$12,528	\$0	\$0
034100 MEMBERSHIPS	\$3,215	\$3,230	\$3,215	\$3,215
034500 OFFICE EXPENSE	\$0	\$0	\$100	\$100
034591 CHGS OC POSTAGE SVS	\$722	\$0	\$0	\$0
034592 CHGS OC OTHER MAIL SVS	\$4	\$21	\$43	\$43
034800 PROF & SPECIAL SERVICES	\$37,243	\$23,317	\$10,000	\$10,000
034802 PROF ADMIN SVS	\$188,853	\$115,753	\$95,000	\$95,000

Fund: 0371 - SHASTA COUNTY WATER AGENCY

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034829 PROF MAINTENANCE SVS	\$35,384	\$919	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$310	\$0	\$1,200	\$1,200	\$1,200
034893 CHGS AUD PROP TAX SVS	\$4,358	\$4,389	\$4,425	\$4,425	\$4,425
034900 PUBLICATIONS & LEGAL NOTICES	\$265	\$0	\$250	\$250	\$250
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$1,100	\$1,100	\$1,100
035700 SPECIAL DEPARTMENTAL EXPENSE	\$31,776	\$62,417	\$90,000	\$90,000	\$90,000
035900 TRANSPORTATION & TRAVEL	\$1,400	\$722	\$2,500	\$2,500	\$2,500
036100 UTILITIES	\$150	\$0	\$150	\$150	\$150
SERVICES AND SUPPLIES	\$303,684	\$223,299	\$207,983	\$207,983	\$207,983
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$5,197	\$4,462	\$5,035	\$5,035	\$5,035
050800 TAXES & ASSESSMENTS	\$22	\$0	\$0	\$0	\$0
OTHER CHARGES	\$5,219	\$4,462	\$5,035	\$5,035	\$5,035
Category: 095 OTHER FINANCING USES					
096377 TRAN OUT CSA#6 JONES VLY WTR	\$150,000	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$150,000	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$458,904	\$227,762	\$213,018	\$213,018	\$213,018
Net Cost:	\$126,236	\$1,485	\$31,628	\$31,628	\$31,628

RESOURCE MANAGEMENT-AIR QUALITY DIVISION

Fund 373 Air Quality Management District Admin
Richard Simon, Director of Resource Management

PROGRAM DESCRIPTION

The Shasta County Air Quality Management District endeavors to achieve State and Federal ambient air quality standards. This effort can be categorized into three basic areas: permitting, monitoring/inspection, and long-range planning. Permitting includes both commercial and industrial sources of air emissions. Monitoring and inspections encompass permitted devices, emission testing, and responding to complaints. Implementing open burning regulations, suggesting transportation control measures, and working with State and local planning agencies to evaluate air quality impacts of development projects fulfill the planning component of the program.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenue in the amount of \$1.54 million and expenditures in the amount of \$2.07 million. The FY 2015-16 revenues decreased by \$994,429 and expenditures decreased by \$831,486 as compared to the FY 2014-15 adjusted budget. Capital assets requested for FY 2015-16 include two hybrid vehicles (replacements) and one air analyzer. The FY 2015-16 requested budget expenditures exceed revenue by \$529,633 and will be funded with the use of fund balance.

It is important to note that the District continues to use a significant portion of AB 2766 funding for operations of the District that insure compliance with the California Clean Air Act. This has resulted in a reduction of funding available for programs directly related to limiting motor vehicle emissions.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
215500 AIR POLLUTION FEES	\$2,575	\$4,001	\$2,500	\$2,500	\$2,500
215520 BURNING PERMIT FEES	\$2,594	\$4,834	\$3,000	\$3,000	\$3,000
215521 BURN PERMIT FEE BASIN CONTROL	\$900	\$895	\$800	\$800	\$800
215550 DEVICE PERMIT FEES	\$197,256	\$202,825	\$175,000	\$175,000	\$175,000
215600 HEARING BOARD FEES	\$300	\$0	\$450	\$450	\$450
LICENSES, PERMITS & FRANCHISES	\$203,626	\$212,555	\$181,750	\$181,750	\$181,750
Category: 300 FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$28,380	\$19,640	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$28,380	\$19,640	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$11,034	\$13,839	\$12,000	\$12,000	\$12,000
REVENUE FROM MONEY & PROPERTY	\$11,034	\$13,839	\$12,000	\$12,000	\$12,000
Category: 500 INTERGOVERNMENTAL REVENUES					
526011 STATE MOTOR VEHICLE AB2766	\$515,053	\$508,974	\$430,000	\$430,000	\$430,000
545500 STATE AIR POLLUTION GRANT	\$52,581	\$132,032	\$52,000	\$52,000	\$52,000
549189 STATE AIR RESOURCES BOARD	\$27,711	\$33,367	\$25,000	\$25,000	\$25,000
549190 STATE AIR RSRCS BRD MOYER GRT	\$1,159,595	\$1,526,756	\$800,000	\$800,000	\$800,000
549193 ST LOWER EMISSION SCH BUS PROG	\$481,401	\$0	\$0	\$0	\$0
560200 FEDERAL EPA PM25	\$10,200	\$5,100	\$5,100	\$5,100	\$5,100
INTERGOVERNMENTAL REVENUES	\$2,246,543	\$2,206,230	\$1,312,100	\$1,312,100	\$1,312,100
Category: 600 CHARGES FOR SERVICES					
692000 CHGS FOR PROFESSIONAL SVS	\$94,180	\$52,902	\$30,000	\$30,000	\$30,000
692100 PHOTOCOPIES	\$0	\$0	\$50	\$50	\$50
692360 REIMB AIR TOXIC ACT	\$2,496	\$2,333	\$1,000	\$1,000	\$1,000
CHARGES FOR SERVICES	\$96,676	\$55,235	\$31,050	\$31,050	\$31,050
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$681	\$15,092	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$681	\$15,092	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$4,325	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$4,325	\$0	\$0	\$0
Total Revenues:	\$2,586,941	\$2,526,919	\$1,536,900	\$1,536,900	\$1,536,900
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$455,234	\$425,759	\$477,334	\$477,334	\$477,334
017502 OVERTIME PAY	\$502	\$76	\$0	\$0	\$0

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
018100	EMPLOYER SHARE OASDI	\$32,852	\$30,704	\$36,517	\$36,517
018201	EMPLOYER SHARE RETIREMENT	\$61,629	\$62,313	\$75,315	\$75,315
018300	EMPLOYER SHARE HEALTH INSUR	\$103,120	\$85,774	\$96,696	\$96,696
018307	EMPLYR SHR OTHER POST EMP BEN	\$9,104	\$39,662	\$14,321	\$14,321
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$4,192	\$3,138	\$2,721	\$2,721
018500	WORKERS COMP EXPOSURE	\$4,019	\$3,827	\$6,015	\$6,015
SALARIES AND BENEFITS		\$670,654	\$651,256	\$708,919	\$708,919
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$8	\$7,000	\$7,000
032500	COMMUNICATIONS EXPENSE	\$5,908	\$9,082	\$7,000	\$7,000
032590	CHGS FAC MGMT COMM	\$39	\$36	\$35	\$35
032591	CHGS IT COMM	\$1,774	\$1,848	\$1,911	\$1,911
032700	FOOD EXPENSE	\$0	\$15	\$40	\$40
032900	HOUSEHOLD EXPENSE	\$13	\$62	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$12,944	\$13,209	\$12,854	\$12,854
033102	INSUR XP LIABILITY EXPOSURE	\$427	\$453	\$1,814	\$1,814
033103	INSUR XP MISCELLANEOUS	\$1,140	\$1,584	\$928	\$928
033105	INSUR XP LIABILITY EXPERIENCE	\$48	\$276	\$1,000	\$1,000
033500	MAINTENANCE OF EQUIPMENT	\$2,782	\$133	\$3,500	\$3,500
033592	CHGS IT MNT HARD/SOFTWARE	\$1,030	\$1,075	\$1,139	\$1,139
033791	CHGS FAC MGMT MAINT STR	\$5,310	\$5,152	\$4,467	\$4,467
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$0	\$2,000	\$2,000
034100	MEMBERSHIPS	\$850	\$850	\$2,000	\$2,000
034102	MEMBER PROF ORGANIZATIONS	\$0	\$0	\$5,200	\$5,200
034500	OFFICE EXPENSE	\$3,111	\$3,923	\$10,000	\$10,000
034536	OFFICE XP OFFICE FURNITURE	\$0	\$268	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	\$0	\$45	\$31	\$31
034591	CHGS OC POSTAGE SVS	\$1,277	\$1,446	\$701	\$701
034592	CHGS OC OTHER MAIL SVS	\$1,182	\$1,178	\$1,217	\$1,217
034800	PROF & SPECIAL SERVICES	\$4,160	\$4,560	\$20,000	\$20,000
034802	PROF ADMIN SVS	\$91,313	\$91,654	\$111,235	\$111,235
034803	PROF ADVERTISING & MKTG SVS	\$0	\$0	\$3,000	\$3,000
034806	PROF AUDIT SVS	\$7,100	\$6,700	\$9,000	\$9,000
034807	PROF BANK SVS	\$175	\$0	\$500	\$500
034863	PROF GRANT SVS	\$1,101,595	\$1,679,016	\$800,000	\$800,000
034864	PROF CAPITL ASSET DISPOSAL SVS	\$0	\$324	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$0	\$388	\$611	\$611
034892	CHGS IT PROFESSIONAL SVS	\$15,944	\$20,613	\$20,596	\$20,596
034900	PUBLICATIONS & LEGAL NOTICES	\$337	\$108	\$1,800	\$1,800
035100	RENTS & LEASES OF EQUIPMENT	\$1,647	\$1,647	\$2,500	\$2,500
035300	RENTS & LEASES OF STRUCTURES	\$1,229	\$1,308	\$3,000	\$3,000
035500	MINOR EQUIPMENT	\$964	\$1,558	\$2,000	\$2,000

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035590 CHGS IT SOFTWARE EQP	\$806	\$3,209	\$128,000	\$128,000	
035591 CHGS IT HARDWARE EQP	\$569	\$2,142	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$3,800	\$3,800	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$2,800	\$2,800	
035755 SP DEPT XP AIR QLTY INCENTIVES	\$11,700	\$9,000	\$15,000	\$15,000	
035900 TRANSPORTATION & TRAVEL	\$1,610	\$1,319	\$2,500	\$2,500	
035940 TRANS/TRVL FUEL	\$1,333	\$2,996	\$4,000	\$4,000	
035947 TRANS/TRVL VOLUNTEER	\$200	\$0	\$250	\$250	
035990 CHGS FLEET TRANS/TRVL	\$10,311	\$4,639	\$10,464	\$10,464	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$139	\$176	\$200	\$200	
036100 UTILITIES	\$11,589	\$11,256	\$12,798	\$12,798	
SERVICES AND SUPPLIES	\$1,300,569	\$1,883,273	\$1,222,391	\$1,222,391	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$35,484	\$24,054	\$47,912	\$47,912	
050003 BUILDING & EQUIPMENT USE A-87	\$10,946	\$13,012	\$13,013	\$13,013	
051380 CONTR TO SCHOOLS	\$523,732	\$2,194	\$0	\$0	
051390 CONTR TO AIR RES BOARD	\$769	\$836	\$0	\$0	
OTHER CHARGES	\$570,931	\$40,097	\$60,925	\$60,925	
Category: 070 CAPITAL ASSETS					
065001 1 AIR ANALYZER	\$0	\$0	\$14,298	\$14,298	
065121 2 VEHICLES HYBRID	\$25,088	\$0	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$60,000	\$60,000	
CAPITAL ASSETS	\$25,088	\$0	\$74,298	\$74,298	
Total Expenditures/Appropriations:	\$2,567,244	\$2,574,628	\$2,066,533	\$2,066,533	
Net Cost:	(\$19,696)	\$47,709	\$529,633	\$529,633	

COUNTY SERVICE AREA NO. 1-FIRE PROTECTION/ADMINISTRATION
Fund 391 CSA #1 Fire Protection Administration/County Fire Department
Mike Hebrard, County Fire Warden

PROGRAM DESCRIPTION

Shasta County Fire Department (SCFD)/County Service Area (CSA) #1 provides fire suppression and protection services to unincorporated areas that are not served by either an independent fire district or a city fire department. Its mission is to stand ready to protect life, property, and the environment, utilizing trained and equipped personnel. This includes structural and wildland fire control, first response medical care, and assistance to other emergency service agencies. CSA #1 contracts with the California Department of Forestry and Fire Protection (CAL FIRE) to operate and administer Shasta County Fire Department CSA #1. This includes the coordination of the activities of all SCFD volunteer fire companies, maintaining mutual aid response agreements with the cities and with all independent fire districts, and to assure that all fire safety, fire code, and fire department land use regulations are observed throughout the County. The Board of Supervisors has also designated the SCFD as the lead agency for the multi-jurisdictional, northern region Shasta Cascade Hazardous Materials Response Team (SCHMRT).

BUDGET REQUESTS

Appropriations are requested at an increase of 10.2 percent, or \$662,921, from \$6.5 million to just over \$7.17 million in the 2015-16 Requested Budget. Salaries and Benefits are nearly status quo with a slight 3.2 percent increase (\$12,231) at \$389,117. Services and Supplies are requested at \$1.4 million, a 3.9 percent reduction compared to the FY 2014-15 Adjusted Budget. Other Charges are requested at almost \$4.3 million, a 13.6 percent increase (\$512,844) due to 25.5 percent increase (\$27,213) in Central Service A-87 charges and a requested increase of \$485,607 (13.4 percent) in the CAL FIRE administrative contract due to Salary and Benefit and other operating increases. The CAL FIRE contract amount is an estimate and could change slightly due to actual services provided during the fiscal year. CAL FIRE annually bills the County for contract services on an actual cost basis and in FY 2014-15 the contract was budgeted at \$3.6 million but projections for actual costs are currently at \$3.0 million.

The department has requested \$1.0 million in new and replacement capital assets FY 2015-16 (\$300,500 are re-budgeted from FY 2014-15) , an increase of \$198,900, or 24 percent, from the FY 2014-15 Adjusted Budget. The capital asset requests for FY 2015-16 include one Heavy Utility Truck (Rescue), one fire engine, two water tenders, one four-wheel drive truck for administration (Fire Marshal), and three Lifepak (15 cardiac monitor defibrillators) one each for VFC 11, Hat Creek, VFC 71, Montgomery Creek, and VFC 20, Shingletown.

Revenue totals for FY 2015-16 are requested at just over \$5.4 million, a decrease of 3.5 percent, or \$193,954 from the FY 2014-15 Adjusted Budget. This is due to a reduction in the Federal Emergency Management Agency (FEMA) grant, Reimbursement in Fire Calls (this revenue is unpredictable and budgeted conservatively), and one-time prior period expenditure adjustment (Risk Management rate refund) in the amount of \$324,743.

The FY 2015-16 Requested Budget General Fund support is \$2,143,993 compared to \$2,081,547 in the FY 2014-15 Adjusted Budget, a three percent increase (\$62,446). The department requests a use of fund balance for FY 2015-16 in the amount of \$1,755,354 but projects to return \$661,711 to fund balance at the end of FY 2014-15. If the department ends FY 2015-16 as projected there will be approximately \$1.62 million remaining in fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends some minor technical adjustments throughout the budget increasing the overall Net County Cost by \$39,031, to \$1.79 million.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
Category: 100 TAXES				
101000 CURRENT SECURED TAXES	\$1,463,926	\$1,544,122	\$1,550,000	\$1,550,000
101001 CURRENT UNITARY TAXES	\$105,438	\$107,980	\$110,000	\$110,000
101011 CURR SEC TAX DEL ADV TEETER	\$25,738	\$26,008	\$26,000	\$26,000
101012 RDA RESIDUAL PROP TAX HS34188	\$6,806	\$3,158	\$1,500	\$1,500
101013 RDA 1290 PT PROP TX HS33607.5	\$7,608	\$8,789	\$5,500	\$5,500
101100 SUPPLEMENTAL TAXES CURRENT	\$12,526	\$14,662	\$14,000	\$14,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$4,039	\$5,151	\$3,000	\$3,000
102000 CURRENT UNSECURED TAXES	\$92,666	\$85,649	\$90,000	\$90,000
103010 SUPPLEMENTAL TAXES PRIOR	\$70	\$66	\$75	\$75
104000 PRIOR YEAR UNSECURED TAXES	\$1,167	\$799	\$500	\$500
109100 TIMBER YIELD TAXES	\$5,343	\$5,235	\$4,500	\$4,500
TAXES	\$1,725,331	\$1,801,625	\$1,805,075	\$1,805,075
Category: 200 LICENSES, PERMITS & FRANCHISES				
212200 BUILDING PERMIT FEES	\$18,395	\$22,320	\$18,000	\$18,000
LICENSES, PERMITS & FRANCHISES	\$18,395	\$22,320	\$18,000	\$18,000
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$15,956	\$16,239	\$10,000	\$10,000
REVENUE FROM MONEY & PROPERTY	\$15,956	\$16,239	\$10,000	\$10,000
Category: 500 INTERGOVERNMENTAL REVENUES				
529200 STATE OTHER IN-LIEU TAX	\$18	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$29,639	\$29,620	\$30,000	\$30,000
549072 STATE CDF GRANT	\$20,000	\$9,908	\$10,000	\$10,000
554101 FED EMERGENCY MGMT ASST (FEMA)	\$228,378	\$519,328	\$559,000	\$559,000
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$278,036	\$558,857	\$599,000	\$599,000
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$374,552	\$373,945	\$375,500	\$375,500
692024 REIMB FIRE CALLS	\$474,750	\$888,765	\$300,000	\$300,000
692025 FIRE MARSHAL FEES	\$7,055	\$9,330	\$10,000	\$10,000
692750 HAZMAT RESPONSE	\$35,667	\$36,667	\$36,667	\$36,667
CHARGES FOR SERVICES	\$892,025	\$1,308,707	\$722,167	\$722,167
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$3,416	\$291	\$0	\$0
799215 UNCLAIMED MONEY	\$112	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$312	\$360	\$200	\$200
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,468	\$328,064	\$0	\$0

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
MISCELLANEOUS REVENUES	\$5,309	\$328,716	\$200	\$200
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$1,729,657	\$2,081,547	\$2,143,993	\$2,143,993
800176 TRAN IN TITLE III PROJ (GRT)	\$0	\$23,441	\$51,000	\$51,000
800411 TRANS IN PUBLIC HEALTH	\$16,470	\$26,523	\$40,000	\$40,000
OTHR FINANCING SOURCES TRAN IN	\$1,746,127	\$2,131,511	\$2,234,993	\$2,234,993
Category: 802 OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	\$30,839	\$20,958	\$14,000	\$14,000
896101 SALE OF SURPLUS PROPERTY	\$1,236	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$32,075	\$20,958	\$14,000	\$14,000
Total Revenues:	\$4,713,257	\$6,188,935	\$5,403,435	\$5,403,435
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$99,263	\$101,558	\$104,783	\$104,783
017502 OVERTIME PAY	\$6,369	\$1,882	\$3,000	\$3,000
017508 OVERTIME PAY FIRE FIGHT	\$6,554	\$14,902	\$8,000	\$8,000
017509 HOLIDAY OVERTIME PAY	\$829	\$261	\$1,000	\$1,000
018100 EMPLOYER SHARE OASDI	\$28,146	\$32,237	\$26,162	\$26,162
018201 EMPLOYER SHARE RETIREMENT	\$6,338	\$6,904	\$7,639	\$7,639
018300 EMPLOYER SHARE HEALTH INSUR	\$34,582	\$33,789	\$34,020	\$34,020
018307 EMPLOYER SHR OTHER POST EMP BEN	\$1,985	\$8,999	\$3,144	\$3,144
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,039	\$893	\$666	\$666
018500 WORKERS COMP EXPOSURE	\$998	\$1,066	\$1,474	\$1,474
018501 WORKERS COMP EXPERIENCE	\$175,284	\$164,964	\$203,994	\$203,994
SALARIES AND BENEFITS	\$361,391	\$367,461	\$393,882	\$393,882
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$446	\$200	\$500	\$500
032328 CLTHG/PERS SAFETY CLOTHING	\$108,366	\$116,865	\$106,000	\$106,000
032500 COMMUNICATIONS EXPENSE	\$20,355	\$20,415	\$29,000	\$29,000
032591 CHGS IT COMM	\$522	\$491	\$558	\$558
032700 FOOD EXPENSE	\$3,946	\$1,963	\$1,000	\$1,000
032727 FOOD VOLUNTEERS	\$0	\$1,921	\$4,000	\$4,000
032900 HOUSEHOLD EXPENSE	\$4,799	\$6,235	\$4,500	\$4,500
032928 HSHLD XP LAUNDRY SVS	\$1,646	\$1,717	\$2,000	\$2,000
032929 HSHLD XP SUPPLIES	\$4,281	\$3,474	\$5,000	\$5,000
033102 INSUR XP LIABILITY EXPOSURE	\$106	\$126	\$445	\$445
033103 INSUR XP MISCELLANEOUS	\$19,548	\$17,520	\$17,904	\$17,904
033105 INSUR XP LIABILITY EXPERIENCE	\$6,744	\$3,684	\$14,215	\$14,215
033300 JURY & WITNESS EXPENSE	\$0	\$440	\$0	\$0
033500 MAINTENANCE OF EQUIPMENT	\$71,571	\$52,241	\$104,600	\$104,600

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
033526 MNT EQP VEHICLES	\$141,170	\$111,034	\$117,000	\$117,000
033530 MNT EQP RADIOS	\$3,493	\$1,752	\$10,000	\$10,000
033535 MNT EQP OFFICE EQP	\$16	\$0	\$0	\$0
033700 MAINTENANCE OF STRUCTURES	\$8,634	\$4,916	\$6,500	\$6,500
033791 CHGS FAC MGMT MAINT STR	\$90,756	\$28,000	\$134,855	\$134,855
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$30,030	\$26,017	\$30,000	\$30,000
034100 MEMBERSHIPS	\$220	\$295	\$600	\$600
034102 MEMBER PROF ORGANIZATIONS	\$515	\$515	\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$55	\$280	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	\$165	\$367	\$0	\$0
034395 MISC XP PR PER STL DTE REISSUE	\$0	\$1,983	\$0	\$0
034500 OFFICE EXPENSE	\$26,270	\$42,224	\$30,000	\$30,000
034590 CHGS OC PHOTOCOPY SVS	\$2,269	\$490	\$550	\$550
034591 CHGS OC POSTAGE SVS	\$2	\$3	\$0	\$0
034592 CHGS OC OTHER MAIL SVS	\$1,844	\$1,791	\$2,164	\$2,164
034800 PROF & SPECIAL SERVICES	\$61,162	\$62,794	\$69,000	\$69,000
034823 PROF HEALTH SVS	\$34,928	\$25,312	\$30,000	\$30,000
034827 PROF LABOR MGMT SVS	\$245	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$3,211	\$3,144	\$3,100	\$3,100
034860 PROF BENEFITS ADMIN SVS	\$24,850	\$22,400	\$26,250	\$26,250
034864 PROF CAPITL ASSET DISPOSAL SVS	\$704	\$1,394	\$500	\$500
034892 CHGS IT PROFESSIONAL SVS	\$686	\$407	\$5,400	\$5,400
034893 CHGS AUD PROP TAX SVS	\$52,147	\$52,988	\$55,000	\$55,000
034896 VOLFIRE REIMB'D CALL PY EE SVS	\$112,542	\$175,683	\$75,000	\$75,000
034898 VOL FIRE CALL PAY EMPLEE SVS	\$84,361	\$82,710	\$80,000	\$80,000
034899 PROF INDPNDNT CNTR EMPLEE SVS	\$6,360	\$7,800	\$10,000	\$10,000
035100 RENTS & LEASES OF EQUIPMENT	\$3,236	\$0	\$500	\$500
035300 RENTS & LEASES OF STRUCTURES	\$500	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$152,381	\$101,305	\$167,500	\$167,500
035526 MNR EQP VOTING EQP	(\$753)	\$0	\$0	\$0
035535 MNR EQP COMM EQP	\$50,891	\$50,361	\$50,000	\$50,000
035590 CHGS IT SOFTWARE EQP	\$9,144	\$0	\$10,800	\$10,800
035591 CHGS IT HARDWARE EQP	\$8,722	\$6,220	\$27,800	\$27,800
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,542	\$3,811	\$3,500	\$3,500
035900 TRANSPORTATION & TRAVEL	\$951	\$3,032	\$15,000	\$15,000
035940 TRANS/TRVL FUEL	\$44,871	\$28,287	\$55,000	\$55,000
035942 TRANS/TRVL TRAINING	\$1,263	\$0	\$0	\$0
035998 TRN/TRV PY EE VOL FIRE TRAIING	\$52,510	\$48,984	\$60,000	\$60,000
036100 UTILITIES	\$112,882	\$83,766	\$105,000	\$105,000
SERVICES AND SUPPLIES	\$1,368,123	\$1,207,871	\$1,471,241	\$1,471,241
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$61,219	\$106,640	\$133,854	\$133,854

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050800 TAXES & ASSESSMENTS	\$45	\$23	\$24	\$24	\$24
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$0	\$0	\$0
058000 CDF CONTRACT	\$2,557,099	\$3,089,032	\$4,117,319	\$4,117,319	\$4,117,319
058003 BELLA VISTA FIRE CONTRACT	\$2,000	\$1,959	\$2,000	\$2,000	\$2,000
058004 BIG BEND FIRE CONTRACT	\$1,886	\$2,000	\$2,000	\$2,000	\$2,000
058006 CASSEL FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058007 CENTERVILLE FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000	\$2,000
058010 FRENCH GULCH FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058011 HAT CREEK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058012 IGO ONO FIRE CONTRACT	\$2,000	\$1,688	\$2,000	\$2,000	\$2,000
058013 JONES VALLEY FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000	\$2,000
058014 KESWICK FIRE CONTRACT	\$1,959	\$2,000	\$2,000	\$2,000	\$2,000
058018 MONTGOMERY CRK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058020 OAK RUN FIRE CONTRACT	\$2,000	\$1,753	\$2,000	\$2,000	\$2,000
058021 OLD STATION FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058022 PALO CEDRO FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058027 SHINGLETOWN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058028 SOLDIER MOUNTAIN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
058030 WEST VALLEY FIRE CONTRACT	\$1,750	\$1,700	\$2,000	\$2,000	\$2,000
058031 WHITMORE FIRE CONTRACT	\$2,000	\$1,889	\$2,000	\$2,000	\$2,000
058032 LAKEHEAD FIRE CONTRACT	\$2,000	\$1,842	\$2,000	\$2,000	\$2,000
OTHER CHARGES	\$2,654,459	\$3,226,529	\$4,287,197	\$4,287,197	\$4,287,197
Category: 070 CAPITAL ASSETS					
065028 1 FIRE ENGINE W/ ACCESSORIES	\$321,253	\$363,887	\$369,000	\$369,000	\$369,000
065065 1 RESCUE VEHICLE W/ACCSSRY	\$271,211	\$0	\$55,000	\$55,000	\$55,000
065083 1 TRUCK W/ ACCESSORIES	\$28,796	\$0	\$30,000	\$30,000	\$30,000
065095 1 VEHICLE W/ ACCESSORIES	\$32,857	\$0	\$0	\$0	\$0
065102 1 WORKSTATION	\$19,587	\$0	\$0	\$0	\$0
065175 2 TRUCKS W/ ACCESSORIES	\$0	\$145,775	\$0	\$0	\$0
065256 1 BASE RADIO	\$0	\$7,137	\$0	\$0	\$0
065272 1 TRUCK BED	\$0	\$10,190	\$0	\$0	\$0
065276 2 WATER TENDERS	\$451,864	\$0	\$486,500	\$486,500	\$486,500
065278 3 DEFIBRILLATORS W/ ACCESSORIE	\$0	\$0	\$105,000	\$105,000	\$105,000
CAPITAL ASSETS	\$1,125,569	\$526,990	\$1,045,500	\$1,045,500	\$1,045,500
Total Expenditures/Appropriations:	\$5,509,544	\$5,328,852	\$7,197,820	\$7,197,820	\$7,197,820
Net Cost:	\$796,286	(\$860,082)	\$1,794,385	\$1,794,385	\$1,794,385

IN-HOME SUPPORTIVE SERVICES-PUBLIC AUTHORITY
Fund 851 IHSS Public Authority Admin
Donnell Ewert, M.P.H., Health and Human Services Agency Director

PROGRAM DESCRIPTION

The In-Home Supportive Services Public Authority (IHSS-PA) was established by Shasta County to fulfill the requirements of AB1682. This includes acting as the employer of record for the in-home supportive services providers, participating in collective bargaining, and establishing a registry of IHSS providers to match the needs of IHSS recipients with the skills and abilities of the IHSS program providers. The Public Authority is also responsible for checking for criminal background and references of providers before including them on the registry, as well as informing providers and recipients of available training.

BUDGET REQUESTS

The IHSS Public Authority FY 2015-16 appropriation request of \$495,744 represents an increase of \$35,994 from the FY 2014-15 adjusted budget. Increased services and supplies expenditures consist predominantly of state charges for the county share of cost of the program and administrative costs. A capital asset is requested for the purchase of a dedicated vehicle to allow for client home orientations and home visits. Revenue allocations in this program come from a state allocation, federal Medicaid administrative funds and a County General Fund contribution in the form of a Maintenance of Effort (MOE). The County General Fund request for FY 2015-16 is \$68,882, the same level as FY 2014-15. Total revenues are projected at \$499,590, and an anticipated surplus of \$3,846 will increase fund balance reserves necessary to sustain cash flow for cost based reimbursement of services in this fund.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

- On December 3, 2013, the IHSS Governing Board approved a memorandum of understanding (MOU) between the Shasta County IHSS Public Authority and the California United Homecare Workers. The MOU provided for wages of \$9.64 per hour to IHSS providers. The MOU expired on September 30, 2014, and negotiations for a successor MOU are in progress.
- Overtime Provisions that were to be effective January 1, 2015, are suspended due to the US District Court striking down the Fair Labor Standards Act regulations.
- The County MOE is currently set as per the CCI terms, however any negotiated wage or benefit increase will increase the county MOE permanently.

Background on Coordinated Care Initiative (CCI)

During FY 2011-12, the state began negotiations with Centers for Medicare and Medicaid Services (CMS) to adopt a CCI whereby the state would take over the Public Authority role in counties as they came under Medi-Cal Managed Care plans. The intention was to use IHSS as a way to further keep elderly and disabled clients safely in their homes and out of institutional care, resulting in Medi-Cal savings for the state. While counties still operate under the initial provisions of the CCI, which established a county MOE instead of a share of cost for the IHSS program, the state has strong concerns about the long term cost neutrality. If the state finds that its costs are increasing beyond what its calculated savings projections level is, then it will unwind the CCI and would reinstate the cost-sharing ratios in all three aspects of the program, thereby exposing the county to unknown cost increases.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit: H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

Function: PUBLIC ASSISTANCE

Activity: N/A

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	(\$87)	\$169		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$417,723	\$424,915		\$499,590	\$499,590
MISCELLANEOUS REVENUES	\$65,063	\$0		\$0	\$0
Total Revenues:	\$482,699	\$425,085		\$499,590	\$499,590
SALARIES AND BENEFITS	\$174,595	\$210,348		\$241,202	\$241,202
SERVICES AND SUPPLIES	\$220,612	\$275,965		\$228,761	\$228,761
OTHER CHARGES	\$19,207	\$11,085		\$9,781	\$9,781
CAPITAL ASSETS	\$0	\$0		\$25,000	\$25,000
INTRAFUND TRANSFERS	(\$4,530)	(\$6,289)		(\$9,000)	(\$9,000)
Total Expenditures/Appropriations:	\$409,885	\$491,109		\$495,744	\$495,744
Net Cost:	(\$72,813)	\$66,023		(\$3,846)	(\$3,846)

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
GENERAL GOVERNMENT					
101 BOARD OF SUPERVISORS					
Supervisor	5.00	5.00	5.00	5.00	0.00
	5.00	5.00	5.00	5.00	0.00
102 COUNTY ADMINISTRATIVE OFFICE					
County Executive Officer	1.00	1.00	1.00	1.00	0.00
Administrative Fiscal Chief	1.00	1.00	1.00	1.00	0.00
County Executive Officer Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Principal Administrative Analyst or Senior Administrative Analyst or Administrative Analyst II or Administrative Analyst I	3.00	3.00	3.00	3.00	0.00
Agency Staff Services Analyst II-Confidential or Agency Staff Services Analyst I-Confidential Typist Clerk III-Confidential	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	8.00	8.00	8.00	8.00	0.00
103 CLERK OF THE BOARD					
Chief Deputy Clerk of the Board	1.00	1.00	1.00	1.00	0.00
Administrative Board Clerk III - Conf.	1.00	1.00	1.00	1.00	0.00
Administrative Board Clerk II - Conf. or Administrative Board Clerk I - Conf.	1.00	1.00	1.00	1.00	0.00
	3.00	3.00	3.00	3.00	0.00
110 AUDITOR-CONTROLLER					
Auditor-Controller	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or Accountant Auditor I	2.00	2.00	2.00	2.00	0.00
Accountant Auditor II-Conf or Accountant Auditor I-Conf	1.00	1.00	1.00	1.00	0.00
Accountant Auditor III	3.00	3.00	3.00	3.00	0.00
Accounting Assistant	0.00	4.00	4.00	4.00	0.00
Accounting Technician	4.00	4.00	4.00	4.00	0.00
Agency Staff Services Analyst I or Agency Staff Services Analyst II	1.00	1.00	1.00	1.00	0.00
Assistant Auditor Controller	1.00	1.00	1.00	1.00	0.00
Chief Deputy Auditor	2.00	2.00	2.00	2.00	0.00
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Managing Accountant-Auditor	1.00	1.00	1.00	1.00	0.00
Payroll Technician I - Confidential or Payroll Technician II - Confidential	2.00	2.00	3.00	3.00	1.00
Senior Account Clerk	4.00	0.00	0.00	0.00	0.00
	23.00	23.00	24.00	24.00	1.00
111 TREASURER-TAX COLLECTOR					
Treas -Tax Collector - Public Administrator	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or Accountant Auditor I	2.00	2.00	2.00	2.00	0.00
Chief Deputy Treasurer-Tax Coll/Collect	0.00	1.00	1.00	1.00	0.00
Chief Deputy Treasurer-Tax Coll/PA	0.00	1.00	1.00	1.00	0.00
Deputy Treas/Tax Collector - Collections	1.00	0.00	0.00	0.00	0.00
Deputy Treas/Tax Collector - Treasurer/PA	1.00	0.00	0.00	0.00	0.00
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Interdepartmental Systems Coordinator	1.00	0.00	0.00	0.00	0.00
Operations Specialist I					
or	0.00	2.00	2.00	2.00	0.00
Operations Specialist II					
Property Tax Specialist I					
or	0.00	5.00	5.00	5.00	0.00
Property Tax Specialist II					
or					
Property Tax Specialist III	1.00	0.00	0.00	0.00	0.00
Property Tax Specialist III					
Property Tax Specialist I-Public Administrator Assistant I					
or	5.00	0.00	0.00	0.00	0.00
Property Tax Specialist II-Public Administrator Assistant II					
Senior Property Tax Specialist	0.00	1.00	1.00	1.00	0.00
Treasury Cashier II					
or	2.00	0.00	0.00	0.00	0.00
Treasury Cashier I					
	15.00	14.00	14.00	14.00	0.00
112 ASSESSOR-RECORDER					
Assessor-Recorder	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
Assessor/Recorder Clerk III					
or	8.00	8.00	8.00	8.00	0.00
Assessor/Recorder Clerk II					
or					
Assessor/Recorder Clerk I					
Assessor/Recorder Program Manager	2.00	2.00	2.00	2.00	0.00
Auditor Appraiser III					
or	4.00	4.00	4.00	4.00	0.00
Auditor Appraiser II					
or					
Auditor Appraiser I					
Deputy Assessor/Recorder	2.00	2.00	2.00	2.00	0.00
Mapping Specialist II					
or	2.00	2.00	2.00	2.00	0.00
Mapping Specialist I					
Real Property Appraiser III					
or	11.00	11.00	11.00	11.00	0.00
Real Property Appraiser II					
or					
Real Property Appraiser I					
Senior Specialist Real Property Appraiser	3.00	3.00	3.00	3.00	0.00
Senior Supervising Auditor Appraiser	1.00	1.00	1.00	1.00	0.00
Sr. Supervising Real Prop. Appraiser	2.00	2.00	2.00	2.00	0.00
Senior Assessor/Recorder Clerk	4.00	4.00	4.00	4.00	0.00
Supervising Assessor/Recorder Clerk	1.00	1.00	1.00	1.00	0.00
	42.00	42.00	42.00	42.00	0.00
113 SUPPORT SERVICES - PURCHASING					
Agency Staff Services Analyst II-Confidential					
or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I-Confidential					
Support Services Technician-Confidential	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	2.00	0.00
120 COUNTY COUNSEL					
County Counsel	1.00	1.00	1.00	1.00	0.00
Assistant County Counsel	1.00	1.00	1.00	1.00	0.00
Senior Deputy County Counsel					
or	6.00	6.00	6.00	6.00	0.00
Deputy County Counsel III					
or					
Deputy County Counsel II					
or					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Deputy County Counsel I					
Legal Office Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Legal Secretary - Conf.	2.00	2.00	2.00	2.00	0.00
	11.00	11.00	11.00	11.00	0.00
130 SUPPORT SERVICES - PERSONNEL					
Director of Support Services	1.00	1.00	1.00	1.00	0.00
Agency Staff Service Analyst II-Conf or Agency Staff Service Analyst I-Conf	1.00	1.00	1.00	1.00	0.00
Assistant Director of Support Services	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Lead Personnel Assistant- Confidential	0.00	0.00	1.00	1.00	1.00
Personnel Analyst III or Personnel Analyst II	1.00	1.00	1.00	1.00	0.00
Personnel Analyst I or Personnel Assistant - Confidential					
Personnel Technician II - Conf. or Personnel Technician I - Conf.	7.00	7.00	7.00	7.00	0.00
	12.00	12.00	13.00	13.00	1.00
140 ELECTIONS					
Accountant Auditor I or Accountant Auditor II	0.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	0.00	2.00	2.00	2.00
Assist County Clerk/Registrar Voters	1.00	1.00	1.00	1.00	0.00
Clerk/Elections Specialist II or Clerk/Elections Specialist I	5.00	5.00	4.00	4.00	(1.00)
Clerk/Elections Supervisor	1.00	1.00	1.00	1.00	0.00
Elections Technician	1.00	1.00	0.00	0.00	(1.00)
	9.00	9.00	9.00	9.00	0.00
175 COUNTY SERVICE AREA DIVISION					
Accounting Technician	1.00	1.00	1.00	1.00	0.00
Lead Water/Wastewater Operator	1.00	1.00	1.00	1.00	0.00
Utility Operations Superintendent	1.00	1.00	1.00	1.00	0.00
Water/Wastewater Operator II or Water/Wastewater Operator I	3.00	3.00	3.00	3.00	0.00
Water/Wastewater Operator Trainee					
	6.00	6.00	6.00	6.00	0.00
SUBTOTAL	136.00	135.00	137.00	137.00	2.00
PUBLIC PROTECTION					
207 PUBLIC DEFENDER/INDIGENT DEFENSE					
Public Defender	1.00	1.00	1.00	1.00	0.00
Assistant Public Defender	1.00	1.00	1.00	1.00	0.00
Chief Public Defender Investigator	1.00	1.00	1.00	1.00	0.00
Deputy Public Defender III or Deputy Public Defender II	11.00	11.00	12.00	12.00	1.00
Deputy Public Defender I					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Deputy Public Defender III or Deputy Public Defender II (<i>Sunset date 6/30/2015</i>) or Deputy Public Defender I	1.00	1.00	0.00	0.00	(1.00)
Legal Office Executive Assistant - Conf Legal Process Clerk II or Legal Process Clerk I	1.00	1.00	1.00	1.00	0.00
Legal Secretary Legal Secretary-Supervisor	2.00	2.00	2.00	2.00	0.00
Public Defender Investigator Public Defender Investigator II or Public Defender Investigator I	1.00	1.00	1.00	1.00	0.00
Senior Deputy Public Defender Social Worker or Assistant Social Worker	3.00	3.00	0.00	0.00	(3.00)
	0.00	0.00	3.00	3.00	3.00
	2.00	2.00	2.00	2.00	0.00
	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	2.00	0.00
	1.00	1.00	1.00	1.00	0.00
	27.00	27.00	27.00	27.00	0.00
221 COUNTY CLERK					
County Clerk Clerk/Elections Specialist II or Clerk/Elections Specialist I	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	2.00	0.00
227 DISTRICT ATTORNEY					
District Attorney Accountant Auditor II or Accountant Auditor I	1.00	1.00	1.00	1.00	0.00
Accounting Technician Agency Staff Services Analyst II or Agency Staff Services Analyst I	0.00	0.00	1.00	1.00	1.00
Chief Deputy District Attorney Chief District Attorney's Investigator Collection Clerk III	1.00	1.00	1.00	1.00	0.00
Deputy Chief Investigator Deputy District Attorney III or Deputy District Attorney II	1.00	1.00	1.00	1.00	0.00
Deputy District Attorney I Deputy District Attorney III or Deputy District Attorney II (<i>Sunset date 9/30/2015</i>) or Deputy District Attorney I	15.00	15.00	14.00	14.00	(1.00)
Deputy District Attorney III or Deputy District Attorney II (<i>Sunset date 6/30/2018</i>) or Deputy District Attorney I	1.00	1.00	1.00	1.00	0.00
District Attorney's Investigator II or District Attorney's Investigator I	0.00	0.00	1.00	1.00	1.00
District Attorney's Investigator II (<i>Sunset date 6/30/2018</i>) or District Attorney's Investigator I	9.00	9.00	10.00	9.00	0.00
Investigative Technician II or Investigative Technician I	0.00	0.00	1.00	1.00	1.00
Legal Office Executive Assistant - Conf. Legal Process Clerk II or Legal Process Clerk I	5.00	5.00	5.00	5.00	0.00
	1.00	1.00	1.00	1.00	0.00
	5.00	5.00	7.00	7.00	2.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Legal Secretary	6.00	6.00	6.00	6.00	0.00
Senior Deputy District Attorney	6.00	6.00	7.00	7.00	1.00
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Supervising District Attorney's Invest.	2.00	2.00	2.00	2.00	0.00
	58.00	58.00	63.00	62.00	4.00
228 CHILD SUPPORT SERVICES					
Director of Child Support Services	1.00	1.00	1.00	1.00	0.00
Account Clerk III	3.00	3.00	3.00	3.00	0.00
Accountant Auditor I	1.00	1.00	1.00	1.00	0.00
Asst. Director of Child Support Services	1.00	1.00	1.00	1.00	0.00
Chief Child Support Attorney	1.00	1.00	1.00	1.00	0.00
Child Support Assistant II or	17.00	16.00	16.00	16.00	0.00
Child Support Assistant I					
Child Support Assistant III	2.00	2.00	2.00	2.00	0.00
Child Support Attorney III or					
Child Support Attorney II	2.00	2.00	2.00	2.00	0.00
Child Support Attorney I					
Child Support Program Manager	2.00	2.00	2.00	2.00	0.00
Child Support Specialist II or	38.00	38.00	38.00	38.00	0.00
Child Support Specialist I					
Child Support Specialist III	7.00	6.00	6.00	6.00	0.00
Information Systems Coordinator III	1.00	1.00	1.00	1.00	0.00
Legal Office Executive Assistant-Confidential	1.00	1.00	1.00	1.00	0.00
Legal Secretary	1.00	2.00	2.00	2.00	0.00
Office Assistant Supervisor I	1.00	1.00	1.00	1.00	0.00
Staff Services Analyst II or	2.00	2.00	2.00	2.00	0.00
Staff Services Analyst I					
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Supervising Child Support Specialist	7.00	7.00	7.00	7.00	0.00
	89.00	88.00	88.00	88.00	0.00
235 SHERIFF/CORONER					
Sheriff Coroner	1.00	1.00	1.00	1.00	0.00
Accountant Auditor II or	2.00	2.00	2.00	2.00	0.00
Accountant Auditor I					
Accounting Technician	1.00	1.00	1.00	1.00	0.00
Administrative Secretary II or	4.00	4.00	4.00	4.00	0.00
Administrative Secretary I					
Agency Staff Services Analyst II or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
Captain	4.00	4.00	4.00	4.00	0.00
Chief Fiscal Officer	1.00	1.00	1.00	1.00	0.00
Crime Analyst	2.00	2.00	2.00	2.00	0.00
Deputy Sheriff or					
Deputy Sheriff (Entry Level)	55.00	55.00	50.00	50.00	(5.00)
Deputy Sheriff Trainee					
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Integrated Public Safety Programmer III or					
Integrated Public Safety Programmer II	1.00	1.00	0.00	0.00	(1.00)
Integrated Public Safety Programmer I					
Investigative Technician II or	3.00	3.00	2.00	2.00	(1.00)
Investigative Technician I					
Lieutenant	2.00	2.00	2.00	2.00	0.00
Personnel Assistant	1.00	1.00	1.00	1.00	0.00
Project Integration Supervisor	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Public Safety Service Officer	2.00	2.00	3.00	2.00	0.00
Senior Account Clerk	1.00	1.00	1.00	1.00	0.00
Senior Investigative Technician	1.00	1.00	1.00	1.00	0.00
Sr. Sheriff's Service Officer	2.00	2.00	2.00	2.00	0.00
Sergeant	13.00	13.00	12.00	12.00	(1.00)
Sheriff's Program Manager	1.00	1.00	1.00	1.00	0.00
Sheriff's Records Supervisor	1.00	1.00	1.00	1.00	0.00
Sheriff's Records Specialist II or Sheriff's Records Specialist I	11.00	11.00	11.00	11.00	0.00
Sheriff's Records Specialist III	4.00	4.00	4.00	4.00	0.00
Typist Clerk II or Typist Clerk I	1.00	1.00	0.00	0.00	(1.00)
Undersheriff	1.00	1.00	1.00	1.00	0.00
	118.00	118.00	110.00	109.00	(9.00)
236 BOATING SAFETY					
Boating Safety Officer	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff or Deputy Sheriff (Entry Level) or Deputy Sheriff Trainee	3.00	3.00	1.00	1.00	(2.00)
Sergeant	1.00	1.00	1.00	1.00	0.00
	5.00	5.00	3.00	3.00	(2.00)
237 SHERIFF'S CIVIL UNIT					
Account Clerk II or Account Clerk I	1.00	1.00	1.00	1.00	0.00
Deputy Sheriff or Deputy Sheriff (Entry Level) or Deputy Sheriff Trainee	2.00	2.00	1.00	1.00	(1.00)
Legal Process Clerk II or Legal Process Clerk I	1.00	1.00	1.00	1.00	0.00
Legal Secretary	1.00	1.00	1.00	1.00	0.00
Sergeant	1.00	1.00	1.00	1.00	0.00
	6.00	6.00	5.00	5.00	(1.00)
246 DETENTION ANNEX					
Correctional Sergeant-Deputy Sheriff	1.00	1.00	1.00	1.00	0.00
Correctional Officer I-Deputy Sheriff or Correctional Officer II-Deputy Sheriff	4.00	4.00	3.00	3.00	(1.00)
Public Safety Service Officer	2.00	2.00	2.00	2.00	0.00
	7.00	7.00	6.00	6.00	(1.00)
256 VICTIM/WITNESS JT. POWERS					
Claims Specialist III	1.00	1.00	0.00	0.00	(1.00)
Claims Specialist II or Claims Specialist I	3.00	3.00	3.00	3.00	0.00
Claims Supervisor	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk II or Legal Process Clerk I	1.00	1.00	1.00	1.00	0.00
Office Assistant II or Office Assistant I	0.00	0.00	1.00	1.00	1.00
Senior Victim Advocate	1.00	1.00	1.00	1.00	0.00
Victim Advocate II or	3.00	3.00	3.00	3.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Victim Advocate I					
Victim Coordinator	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	11.00	11.00	11.00	11.00	0.00
260 JAIL					
Adult Custody Cook II					
or					
Adult Custody Cook I	8.00	8.00	8.00	8.00	0.00
Agency Staff Services Analyst II					
or					
Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Captain					
Correctional Officer II-Deputy Sheriff	1.00	1.00	1.00	1.00	0.00
or					
Correctional Officer I-Deputy Sheriff	55.00	55.00	51.00	51.00	(4.00)
Correctional Plant Manager					
Correctional Sergeant-Deputy Sheriff	1.00	1.00	1.00	1.00	0.00
Lieutenant	5.00	5.00	5.00	5.00	0.00
Public Safety Service Officer	1.00	1.00	1.00	1.00	0.00
Senior Sheriff's Service Officer	19.00	19.00	17.00	17.00	(2.00)
	5.00	5.00	5.00	5.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	96.00	96.00	90.00	90.00	(6.00)
261 BURNEY SUB-STATION					
Deputy Sheriff					
or					
Deputy Sheriff (Entry Level)	9.00	9.00	10.00	10.00	1.00
or					
Deputy Sheriff Trainee					
Lieutenant	1.00	1.00	1.00	1.00	0.00
Public Safety Services Officer	2.00	2.00	2.00	2.00	0.00
Sergeant	2.00	2.00	2.00	2.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	14.00	14.00	15.00	15.00	1.00
262 JUVENILE HALL					
Cook II	2.00	2.00	2.00	2.00	0.00
Juvenile Detention Officer II					
or					
Juvenile Detention Officer I	25.00	25.00	27.00	26.00	1.00
Legal Process Clerk II					
or					
Legal Process Clerk I	1.00	1.00	1.00	1.00	0.00
Probation Division Director	1.00	1.00	1.00	1.00	0.00
Supervising Juvenile Detention Officer	4.00	4.00	4.00	4.00	0.00
Supervising Probation Officer	2.00	2.00	2.00	2.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	35.00	35.00	37.00	36.00	1.00
263 PROBATION OFFICE					
Chief Probation Officer	1.00	1.00	1.00	1.00	0.00
Accounting Technician	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
or					
Agency Staff Services Analyst I	3.00	3.00	3.00	3.00	0.00
Assistant Chief Probation Officer					
Chief Fiscal Officer	1.00	1.00	1.00	1.00	0.00
Community Services Coordinator	1.00	1.00	1.00	1.00	0.00
Deputy Probation Officer III	10.00	10.00	10.00	10.00	0.00
Deputy Probation Officer II					
or					
Deputy Probation Officer I	39.00	39.00	33.00	33.00	(6.00)
Juvenile Detention Officer II					
or					
Juvenile Detention Officer I	1.00	1.00	1.00	1.00	0.00
Legal Process Clerk II					
or					
Legal Process Clerk I	10.00	10.00	8.00	8.00	(2.00)
Legal Secretary/Supervisor	2.00	2.00	2.00	2.00	0.00
Probation Assistant	12.00	12.00	11.00	11.00	(1.00)

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Probation Assistant <i>(Sunset date 6/30/2015)</i>	1.00	1.00	0.00	0.00	(1.00)
Probation Division Director	3.00	3.00	3.00	3.00	0.00
Senior Legal Process Clerk	1.00	1.00	1.00	1.00	0.00
Senior Staff Analyst	1.00	1.00	1.00	1.00	0.00
Supervising Probation Officer	5.00	5.00	6.00	6.00	1.00
Supervising Probation Officer <i>(Sunset date 6/30/2015)</i>	1.00	1.00	0.00	0.00	(1.00)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	94.00	94.00	84.00	84.00	(10.00)
280 AGRICULTURAL COMMISSIONER					
Ag Comm./Sealer Weights & Measures Accountant Auditor I	1.00	1.00	1.00	1.00	0.00
or	0.00	1.00	1.00	1.00	0.00
Accountant Auditor II					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
or	1.00	0.00	0.00	0.00	0.00
Agency Staff Services Analyst I					
Agricultural & Standards Investigator III					
or					
Agricultural & Standards Investigator II	5.00	5.00	5.00	5.00	0.00
or					
Agricultural & Standards Investigator I					
Agric. & Standards Prog. Assistant II					
or	2.00	2.00	2.00	2.00	0.00
Agric. & Standards Prog. Assistant I					
Agric. & Standards Prog. Associate I					
or	1.00	1.00	1.00	1.00	0.00
Agric. & Standards Prog. Associate II					
Dep. Ag. Comm/Sealer Weights & Meas. Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
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	13.00	13.00	13.00	13.00	0.00
282 BUILDING DIVISION					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
or	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
Assistant Permit Specialist					
or	0.00	2.00	2.00	2.00	0.00
Associate Permit Specialist					
or					
Senior Permit Specialist					
Associate Planner					
or	1.00	0.00	0.00	0.00	0.00
Assistant Planner					
Building Division Manager	1.00	1.00	1.00	1.00	0.00
Building Inspector II					
or	5.00	5.00	5.00	5.00	0.00
Building Inspector I					
Building Inspector III	2.00	2.00	2.00	2.00	0.00
Data Entry Operator III	2.00	2.00	2.00	2.00	0.00
Staff Services Manager	1.00	2.00	2.00	2.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
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	15.00	17.00	17.00	17.00	0.00
286 PLANNING DIVISION					
Assistant Director of Res. Management	1.00	1.00	1.00	1.00	0.00
Assistant Permit Specialist					
or	0.00	1.00	1.00	1.00	0.00
Associate Permit Specialist					
or					
Senior Permit Specialist					
Associate Planner					
or	3.00	3.00	3.00	3.00	0.00
Assistant Planner					
Mapping Specialist II					
or	1.00	1.00	1.00	1.00	0.00
Mapping Specialist I					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Planning Division Manager	1.00	1.00	1.00	1.00	0.00
Senior Planner	4.00	4.00	4.00	4.00	0.00
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
	11.00	12.00	12.00	12.00	0.00
287 CORONER					
Administrative Secretary II or Administrative Secretary I	1.00	1.00	1.00	1.00	0.00
Captain	1.00	1.00	1.00	1.00	0.00
Deputy Coroner Investigator	2.00	3.00	3.00	3.00	0.00
Deputy Sheriff or Deputy Sheriff (Entry Level) or Deputy Sheriff Trainee	2.00	1.00	1.00	1.00	0.00
Forensic Pathologist	1.00	1.00	1.00	1.00	0.00
	7.00	7.00	7.00	7.00	0.00
290 RECORDER					
Assessor/Recorder Clerk III or Assessor/Recorder Clerk II or Assessor/Recorder Clerk I	5.00	5.00	5.00	5.00	0.00
Assessor/Recorder Program Manager	1.00	1.00	1.00	1.00	0.00
Senior Assessor/Recorder Clerk	2.00	2.00	2.00	2.00	0.00
Supervising Assessor/Recorder Clerk	1.00	1.00	1.00	1.00	0.00
	9.00	9.00	9.00	9.00	0.00
297 ANIMAL CONTROL					
Animal Regulation Officer III	1.00	1.00	1.00	1.00	0.00
Animal Regulation Officer II or Animal Regulation Officer I	6.00	6.00	4.00	4.00	(2.00)
	7.00	7.00	5.00	5.00	(2.00)
299 Public Administrator					
Deputy Public Administrator	0.00	1.00	1.00	1.00	0.00
Personal Property Custodian	0.00	1.00	1.00	1.00	0.00
	0.00	2.00	2.00	2.00	0.00
SUBTOTAL	624.00	628.00	606.00	603.00	(25.00)
WAYS AND FACILITIES					
301 ROADS					
Public Works Director	1.00	1.00	1.00	1.00	0.00
Account Clerk II or Account Clerk I	1.00	0.00	0.00	0.00	0.00
Accounting Technician	1.00	2.00	1.00	1.00	(1.00)
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Associate Engineer or Assistant Engineer or Junior Engineer	11.00	11.00	9.00	9.00	(2.00)
Chief Fiscal Officer	1.00	1.00	1.00	1.00	0.00
County Real Property/Right of Way Agent	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director-Engr.	2.00	2.00	2.00	2.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Engineering Technician II	3.00	3.00	2.00	2.00	(1.00)
Engineering Technician III	3.00	3.00	3.00	3.00	0.00
Equipment Mechanic	6.00	6.00	6.00	6.00	0.00
Executive Assistant - Conf.	1.00	1.00	1.00	1.00	0.00
Lead Maintenance Worker	0.00	0.00	7.00	7.00	7.00
Lead Road Maintenance Worker	5.00	5.00	0.00	0.00	(5.00)
Lead Special Crews Worker	1.00	1.00	0.00	0.00	(1.00)
Maintenance Mechanic II or Maintenance Mechanic I	1.00	1.00	1.00	1.00	0.00
Maintenance Supervisor	0.00	0.00	6.00	6.00	6.00
Operations Superintendent	1.00	1.00	1.00	1.00	0.00
Parts Storekeeper	1.00	1.00	1.00	1.00	0.00
Road Maintenance Supervisor	4.00	4.00	0.00	0.00	(4.00)
Road Maintenance Worker II or Road Maintenance Worker I	12.00	12.00	11.00	11.00	(1.00)
Road Maintenance Worker III	17.00	17.00	17.00	17.00	0.00
Senior Account Clerk	1.00	1.00	1.00	1.00	0.00
Special Crews Supervisor	1.00	1.00	0.00	0.00	(1.00)
Special Crews Worker III	4.00	4.00	4.00	4.00	0.00
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Supervising Engineer	5.00	5.00	4.00	4.00	(1.00)
Supervising Equipment Mechanic	2.00	2.00	0.00	0.00	(2.00)
Typist Clerk III	1.00	1.00	1.00	1.00	0.00
Welder Mechanic	1.00	1.00	1.00	1.00	0.00
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	91.00	91.00	85.00	85.00	(6.00)
 SUBTOTAL	 91.00	 91.00	 85.00	 85.00	 (6.00)

HEALTH

402 ENVIRONMENTAL HEALTH

Director of Resource Management	1.00	1.00	1.00	1.00	0.00
Admin/Community Education Division Manager	1.00	1.00	1.00	1.00	0.00
Assistant Permit Specialist or Associate Permit Specialist	0.00	3.00	3.00	3.00	0.00
Senior Permit Specialist					
Community Education Specialist II or Community Education Specialist I	1.00	1.00	1.00	1.00	0.00
Environmental Health Technician II or Environmental Health Technician I	3.00	0.00	0.00	0.00	0.00
Environmental Health Specialist or Environmental Health Specialist Trainee	4.00	4.00	4.00	4.00	0.00
Environmental Health Division Manager	1.00	1.00	1.00	1.00	0.00
Senior Environmental Health Spec.	4.00	4.00	4.00	4.00	0.00
Waste Management Specialist	1.00	1.00	1.00	1.00	0.00
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	16.00	16.00	16.00	16.00	0.00

404 MHSA

Agency Staff Services Analyst II (Sunset date 6/30/2017) or Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II or Agency Staff Services Analyst I	2.00	2.00	2.00	2.00	0.00
Allied Medical Professional or Staff Nurse II	1.00	1.00	1.00	1.00	0.00
Clinical Program Coordinator	2.00	2.00	2.00	2.00	0.00
Clinical Psychologist III/II/I or					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Mental Health Clinician III/II/I or Staff Nurse III/I Clinical Psychologist III/II/I or Mental Health Clinician III/II/I (Sunset date 6/30/2017) or Staff Nurse II/I Community Development Coordinator (Sunset date 6/30/2017) Community Development Coordinator Community Education Specialist II or Community Education Specialist I Community Mental Health Worker Health & Human Services Program Manager Medical Services Clerk Psychiatric Technician Senior Psychiatrist Senior Staff Analyst (Sunset date 6/30/2015) Social Worker or Assistant Social Worker Social Worker (Sunset date of 6/30/2017) or Assistant Social Worker Staff Nurse II or Staff Nurse I Typist Clerk III	5.00 4.00 1.00 1.00 1.00 2.00 1.00 1.00 1.00 1.00 1.00 1.00 7.00 1.00 2.00 1.00	5.00 4.00 1.00 1.00 1.00 2.00 1.00 1.00 1.00 1.00 1.00 1.00 7.00 1.00	5.00 4.00 1.00 1.00 1.00 2.00 1.00 1.00 1.00 1.00 1.00 0.00 7.00 1.00	5.00 4.00 1.00 1.00 1.00 2.00 1.00 1.00 1.00 1.00 1.00 0.00 7.00 1.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
	36.00	36.00	35.00	35.00	(1.00)

410 MENTAL HEALTH

Administrative Secretary I Administrative Secretary II Agency Staff Services Analyst II or Agency Staff Services Analyst I Business Office Clerk II or Business Office Clerk I Chief of Psychiatry Clinical Division Chief Clinical Program Coordinator Clinical Psychologist III/II/I or Mental Health Clinician III/II/I or Staff Nurse III/I Community Health Advocate Community Mental Health Worker Lead Community Mental Health Worker Medical Services Clerk Mental Health Bus. Ofc. Supervisor Mental Health Med. Records Supervisor Mental Health Clinician II or Mental Health Clinician I Nurse Practitioner II or Nurse Practitioner I or Physician Assistant II or Physician Assistant I Office Assistant II or Office Assistant I Patients' Rights Advocate Senior Psychiatrist Social Worker or	1.00 1.00 2.00 5.00 1.00 4.00 7.00 24.00 2.50 8.00 0.00 5.00 1.00 1.00 3.00 2.00 0.00 1.00 1.00 13.00	1.00 1.00 2.00 5.00 1.00 4.00 7.00 24.00 3.50 8.00 0.00 5.00 1.00 1.00 3.00 2.00 0.00 1.00 1.00 13.00	1.00 1.00 0.00 5.00 1.00 4.00 6.00 25.00 3.50 7.00 1.00 5.00 1.00 1.00 3.00 2.00 1.00 1.00 2.00 13.00	1.00 1.00 0.00 5.00 1.00 4.00 6.00 25.00 3.50 7.00 1.00 5.00 1.00 1.00 3.00 2.00 1.00 1.00 2.00 13.00	0.00 0.00 (2.00) 0.00 0.00 0.00 (1.00) 1.00 0.00 (1.00) 1.00 0.00 0.00 0.00 0.00 0.00 1.00 0.00 1.00 0.00
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ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Assistant Social Worker					
Staff Nurse II					
or					
Staff Nurse I	1.00	1.00	2.00	2.00	1.00
Staff Nurse II	5.00	5.00	4.00	4.00	(1.00)
Typist Clerk III	3.00	3.00	3.00	3.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	91.50	92.50	92.50	92.50	0.00
411 PUBLIC HEALTH					
Chief Public Health Microbiologist	1.00	1.00	1.00	1.00	0.00
Community Development Coordinator	4.00	4.00	4.00	4.00	0.00
Community Education Specialist II					
or					
Community Education Specialist I	14.00	14.00	14.00	14.00	0.00
Community Health Advocate	10.00	9.00	9.00	9.00	0.00
Community Organizer	5.00	5.00	5.00	5.00	0.00
Epidemiologist	1.00	1.00	0.00	0.00	(1.00)
Health Officer	1.00	1.00	1.00	1.00	0.00
Licensed Vocational Nurse	1.00	1.00	1.00	1.00	0.00
MCAH Coordinator	1.00	1.00	1.00	1.00	0.00
Medical Billing Clerk	1.00	1.00	1.00	1.00	0.00
Medical Records Clerk II					
or					
Medical Records Clerk I	1.00	1.00	0.00	0.00	(1.00)
Medical Services Clerk	7.50	7.50	8.00	8.00	0.50
Nutrition Assistant II					
or					
Nutrition Assistant I	8.00	8.00	9.00	9.00	1.00
Nutrition Assistant III					
or					
Nutrition Assistant II	2.00	2.00	2.00	2.00	0.00
or					
Nutrition Assistant I					
Office Assistant II					
or					
Office Assistant I	0.00	0.00	1.00	1.00	1.00
Office Assistant Supervisor	1.00	1.00	1.00	1.00	0.00
Public Health Microbiologist II					
or					
Public Health Microbiologist I	3.00	3.00	2.00	2.00	(1.00)
or					
Public Health Microbiologist Trainee					
Public Health Nutritionist II					
or					
Public Health Nutritionist I	1.00	1.00	1.00	1.00	0.00
or					
Community Education Specialist II					
or					
Community Education Specialist I					
Public Health Nutritionist II					
or					
Public Health Nutritionist I	8.00	8.00	6.00	6.00	(2.00)
Public Health Nurse II					
or					
Public Health Nurse I	1.00	1.00	1.00	1.00	0.00
or					
Registered Nurse (Public Health)					
Public Health Nurse II					
or					
Public Health Nurse I (Sunset date 6/30/2019)	0.00	0.00	1.00	1.00	1.00
or					
Registered Nurse (Public Health)					
Public Health Assistant	6.00	5.00	4.00	4.00	(1.00)
Public Health Clinic Services Coordinator	4.00	4.00	3.00	3.00	(1.00)
Public Health Lab Technician	1.00	1.00	1.00	1.00	0.00
Public Health Microbiologist III	1.00	1.00	1.00	1.00	0.00
Public Health Nurse II					
or					
Public Health Nurse I	17.00	17.00	17.00	17.00	0.00
Public Health Nurse II (Sunset date 6/30/2016)					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
or Public Health Nurse I Public Health Nurse III	3.00	3.00	4.00	4.00	1.00
or Public Health Nurse II Public Health Program & Policy Analyst Public Health Program & Policy Analyst (Sunset date 6/30/2017)	2.00	2.00	2.00	2.00	0.00
Public Health Program Manager Registered Nurse (Public Health)	3.00	3.00	3.00	3.00	0.00
or Community Education Specialist II	0.00	0.00	1.00	1.00	1.00
or Community Education Specialist I Senior Public Health Assistant Supervising Community Ed Specialist	5.00	5.00	5.00	5.00	0.00
or Supervising Public Health Nutritionist Supervising Community Ed Specialist	1.00	1.00	0.00	0.00	(1.00)
or Supervising Public Health Nurse Supervising Public Health Nutritionist Typist Clerk II	3.00	3.00	3.00	3.00	0.00
or Typist Clerk I Typist Clerk III	2.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	4.00	4.00	4.00	4.00	0.00
	1.00	1.00	1.00	1.00	0.00
	8.00	8.00	8.00	8.00	0.00
	2.00	2.00	2.00	2.00	0.00
	135.50	132.50	130.00	130.00	(2.50)
417 CALIFORNIA CHILDREN SERVICES					
Medical Services Clerk Occupational Therapist II	1.00	1.00	1.00	1.00	0.00
or Occupational Therapist I or Physical Therapist II or Physical Therapist I or Licensed Physical Therapy Assistant or Certified Occupational Therapy Assistant	5.00	7.00	7.00	7.00	0.00
Public Health Nurse II or Public Health Nurse I Social Worker or Assistant Social Worker Supervising Public Health Nurse Therapist Supervisor Typist Clerk II or Typist Clerk I	2.00	2.00	2.00	2.00	0.00
	3.00	3.00	3.00	3.00	0.00
	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	14.00	16.00	16.00	16.00	0.00
422 COMBINED PROGRAM					
Administrative Secretary I Clinical Division Chief Clinical Psychologist III/III/1 or Mental Health Clinician III/III/1 or Staff Nurse III/1 Community Mental Health Worker HHS Program Manager Social Worker or Assistant Social Worker	1.00	1.00	1.00	1.00	0.00
	1.00	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	2.00	0.00
	3.00	3.00	3.00	3.00	0.00
	1.00	1.00	1.00	1.00	0.00
	11.00	11.00	10.00	10.00	(1.00)
	19.00	19.00	18.00	18.00	(1.00)

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
425 SUBSTANCE ABUSE PERINATAL					
Business Office Clerk II					
or	1.00	1.00	1.00	1.00	0.00
Business Office Clerk I					
Clinical Program Coordinator	1.00	1.00	1.00	1.00	0.00
Community Mental Health Worker	3.00	3.00	2.00	2.00	(1.00)
Social Worker					
or	6.00	6.00	6.00	6.00	0.00
Assistant Social Worker					
	11.00	11.00	10.00	10.00	(1.00)
SUBTOTAL	323.00	323.00	317.50	317.50	(5.50)

SOCIAL SERVICES

501 SOCIAL SERVICES ADMINISTRATION

Chief Deputy Public Guardian	1.00	1.00	1.00	1.00	0.00
Clinical Psychologist III/III/1					
or					
Mental Health Clinician III/II/1	0.00	0.00	1.00	1.00	1.00
or					
Staff Nurse III/1					
Deputy Public Guardian	3.00	3.00	4.00	4.00	1.00
Driver	0.00	0.00	2.00	2.00	2.00
Eligibility Supervisor	17.00	17.00	19.00	19.00	2.00
Eligibility Supervisor (Sunset date 6/30/2017)	6.00	6.00	6.00	6.00	0.00
Eligibility Worker II					
or	98.00	98.00	110.00	110.00	12.00
Eligibility Worker I					
Eligibility Worker II (Sunset date 6/30/2017)					
or	53.00	53.00	53.00	53.00	0.00
Eligibility Worker I					
Eligibility Worker III	29.00	29.00	31.00	31.00	2.00
Eligibility Worker III (Sunset date 6/30/2017)	5.00	5.00	5.00	5.00	0.00
Employment and Training Worker II					
or	28.00	28.00	28.00	28.00	0.00
Employment and Training Worker I					
Employment and Training Worker III	9.00	9.00	9.00	9.00	0.00
Employment and Training Wrkr. Supv.	4.00	4.00	4.00	4.00	0.00
Fair Hearing Officer	4.00	4.00	4.00	4.00	0.00
Foster Parent Liaison	1.00	1.00	1.00	1.00	0.00
Job Developer	1.00	1.00	0.00	0.00	(1.00)
Legal Clerk	7.00	7.00	8.00	8.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	0.00
Office Assistant II					
or	37.00	37.00	39.00	39.00	2.00
Office Assistant I					
Office Assistant II (Sunset date 6/30/2017)					
or	4.00	4.00	4.00	4.00	0.00
Office Assistant I					
Office Assistant III	14.00	12.00	14.00	14.00	2.00
Office Assistant Supervisor I	7.00	7.00	7.00	7.00	0.00
Program Manager I					
or	4.00	4.00	4.00	4.00	0.00
Staff Services Manager					
Program Manager I	1.00	1.00	1.00	1.00	0.00
Program Manager II					
or	4.00	4.00	4.00	4.00	0.00
Program Manager I					
Senior Staff Services Analyst	5.00	5.00	5.00	5.00	0.00
Senior Vocational Counselor	1.00	1.00	1.00	1.00	0.00
Social Worker					
or	21.00	21.00	22.00	22.00	1.00
Assistant Social Worker					
Social Service Aide	14.00	14.00	16.00	16.00	2.00
Social Service Program Aide	1.00	1.00	1.00	1.00	0.00
Social Worker Supervisor I	3.00	3.00	4.00	4.00	1.00
Social Worker Supervisor II					

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
or	2.00	2.00	2.00	2.00	0.00
Social Worker Supervisor I					
Social Worker Supervisor II	13.00	13.00	14.00	14.00	1.00
Senior Social Worker					
or					
Social Worker	74.00	74.00	79.00	79.00	5.00
or					
Assistant Social Worker					
Staff Services Analyst II					
or					
Staff Services Analyst I	14.00	14.00	14.00	14.00	0.00
Staff Services Analyst II (Sunset date 6/30/2017)					
or					
Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
Supervising Staff Services Analyst					
or					
Senior Staff Services Analyst	1.00	1.00	1.00	1.00	0.00
System Support Analyst	2.00	2.00	2.00	2.00	0.00
Vocational Counselor	2.00	2.00	2.00	2.00	0.00
Vocational Counselor Supervisor	1.00	1.00	1.00	1.00	0.00
Vocational Evaluator Technician	1.00	1.00	1.00	1.00	0.00
	494.00	492.00	526.00	526.00	34.00

502 HEALTH AND HUMAN SERVICES AGENCY

HHSA Director	1.00	1.00	1.00	1.00	0.00
Account Clerk II					
or					
Account Clerk I	7.00	7.00	7.00	7.00	0.00
Account Clerk III	5.00	5.00	5.00	5.00	0.00
Account Clerk Supervisor I	1.00	0.00	0.00	0.00	0.00
Accountant Auditor II					
or					
Accountant Auditor I	7.00	7.00	7.00	7.00	0.00
Accounting Technician	6.00	6.00	6.00	6.00	0.00
Administrative Secretary II	2.00	2.00	2.00	2.00	0.00
Administrative Secretary II-Supervisor	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I					
or					
Agency Staff Services Analyst II	8.00	6.00	8.00	8.00	2.00
Agency Staff Services Analyst I (Sunset date 6/30/2017)					
or					
Agency Staff Services Analyst II	1.00	1.00	1.00	1.00	0.00
Agency Staff Services Analyst II					
or					
Agency Staff Services Analyst I	1.00	1.00	1.00	1.00	0.00
or					
Public Health Assistant					
Community Education Specialist II					
or					
Community Education Specialist I	4.00	4.00	3.00	3.00	(1.00)
Epidemiologist	1.00	1.00	2.00	2.00	1.00
Epidemiologist					
or					
Senior Staff Analyst	1.00	1.00	1.00	1.00	0.00
Epidemiology & Evaluation Supervisor	6.00	6.00	6.00	6.00	0.00
Executive Assistant - Confidential	5.00	5.00	5.00	5.00	0.00
HHSA Branch Director	5.00	5.00	5.00	5.00	0.00
HHSA Deputy Branch Director	5.00	5.00	5.00	5.00	0.00
HHSA Program Manager	5.00	5.00	5.00	5.00	0.00
Office Assistant III	0.00	2.00	2.00	2.00	0.00
Personnel Assistant	2.00	2.00	3.00	3.00	1.00
Senior Account Clerk	2.00	2.00	2.00	2.00	0.00
Senior Public Health Assistant	1.00	1.00	1.00	1.00	0.00
Senior Staff Analyst	4.00	4.00	4.00	4.00	0.00
Senior Staff Analyst (Sunset date 6/30/2017)	0.00	0.00	1.00	1.00	1.00
Senior Staff Services Analyst	2.00	2.00	3.00	3.00	1.00
Staff Services Analyst I					
or					
Staff Services Analyst II	3.00	3.00	7.00	7.00	4.00
Supervising Accountant	3.00	4.00	4.00	4.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
Supervising Community Education Specialist	1.00	1.00	1.00	1.00	0.00
Typist Clerk II					
or	1.00	1.00	1.00	1.00	0.00
Typist Clerk I					
Typist Clerk III	4.00	4.00	2.00	2.00	(2.00)
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	89.00	91.00	98.00	98.00	7.00
530 OPPORTUNITY CENTER					
Employment Services Instr. II					
or	28.00	26.00	28.00	28.00	2.00
Employment Services Instr. I					
Employment Services Instr. III	4.00	4.00	3.00	3.00	(1.00)
Employment Services Supervisor	4.00	4.00	3.00	3.00	(1.00)
Job Developer	4.00	4.00	5.00	5.00	1.00
Opportunity Center Manager	1.00	1.00	1.00	1.00	0.00
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
Typist Clerk III	2.00	2.00	2.00	2.00	0.00
Vocational Instructor III					
or					
Vocational Instructor II	4.00	4.00	4.00	4.00	0.00
or					
Vocational Instructor I					
	<hr/>				
	46.00	46.00	47.00	47.00	1.00
543 HOUSING AUTHORITY					
Clerk III	1.00	1.00	1.00	1.00	0.00
Housing Assistance Coordinator	1.00	1.00	1.00	1.00	0.00
Housing Inspection Technician	1.00	1.00	1.00	1.00	0.00
Housing Programs Specialist	3.00	3.00	3.00	3.00	0.00
Housing Supervisor	0.00	0.00	1.00	1.00	1.00
Social Worker					
or	1.00	1.00	1.00	1.00	0.00
Assistant Social Worker					
Staff Services Manager	1.00	1.00	1.00	1.00	0.00
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	8.00	8.00	9.00	9.00	1.00
570 VETERANS' SERVICE OFFICER					
Veterans Service Officer					
Clerk II	1.00	1.00	1.00	1.00	0.00
or	1.00	1.00	0.00	0.00	(1.00)
Clerk I					
Office Assistant III					
or					
Office Assistant II	0.00	0.00	1.00	1.00	1.00
or					
Office Assistant I					
Senior Veterans Representative	1.00	1.00	1.00	1.00	0.00
Veterans Service Representative II					
or	2.00	2.00	2.00	2.00	0.00
Veterans Service Representative I					
	<hr/>				
	5.00	5.00	5.00	5.00	0.00
590 COMMUNITY ACTION AGENCY					
Dir. Housing/Community Action Program	1.00	1.00	1.00	1.00	0.00
Housing and Community Program Specialist II					
or	1.00	1.00	1.00	1.00	0.00
Housing and Community Program Specialist I					
	<hr/>				
	2.00	2.00	2.00	2.00	0.00
591 CALHOME ADMINISTRATION					
Housing Rehabilitation Specialist II					
or	1.00	1.00	1.00	1.00	0.00
Housing Rehabilitation Specialist I					
	<hr/>				
	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
596 HOUSING REHAB					
Housing and Community Program Specialist II or Housing and Community Program Specialist I	1.00	1.00	1.00	1.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1.00	1.00	1.00	1.00	0.00
 SUBTOTAL	 646.00	 646.00	 689.00	 689.00	 43.00
 OTHER (INC. EDUC., REC., INTERGOV. SVCS.)					
EDUCATION					
620 AGRICULTURAL EXT. SERVICE					
Executive Assistant-Confidential Typist Clerk III	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00	0.00 0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2.00	2.00	2.00	2.00	0.00
 621 FARM ADVISOR JT. LASSEN					
Administrative Secretary I	0.50	0.50	0.50	0.50	0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	0.50	0.50	0.50	0.50	0.00
 SUBTOTAL	 2.50	 2.50	 2.50	 2.50	 0.00
 ENTERPRISE AND INTERGOVERNMENTAL SERVICES					
940 PUBLIC WORKS - FLEET MANAGEMENT					
Fleet Management Supervisor Fleet Mechanic Accounting Technician	1.00 3.00 1.00	1.00 3.00 1.00	1.00 3.00 1.00	1.00 3.00 1.00	0.00 0.00 0.00
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	5.00	5.00	5.00	5.00	0.00
 950 SUPPORT SERVICES - RISK MANAGEMENT					
Chief Fiscal Officer Risk Management Analyst III or Risk Management Analyst II or Risk Management Analyst I Risk Management Assistant - Confidential or Risk Management Technician II - Conf. or Risk Management Technician I - Conf. Workers' Compensation Analyst III or Workers' Compensation Analyst II or Workers' Compensation Analyst I Workers' Compensation Assistant - Confidential or Workers' Compensation Technician II - Conf. or Workers' Compensation Technician I - Conf. Workers' Compensation Clerk-Conf. Workers' Comp Adjuster II-Conf or Workers' Comp Adjuster I-Conf	1.00 1.00 1.00 1.00 1.00 2.00 2.00 2.00 1.00 1.00 2.00 2.00 1.00 1.00	1.00 1.00 1.00 1.00 1.00 2.00 2.00 2.00 1.00 1.00 2.00 2.00 1.00 1.00	1.00 1.00 1.00 1.00 1.00 2.00 2.00 2.00 1.00 1.00 2.00 2.00 1.00 1.00	1.00 1.00 1.00 1.00 1.00 2.00 2.00 2.00 1.00 1.00 2.00 2.00 1.00 1.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	9.00	9.00	9.00	9.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
925 INFORMATION TECHNOLOGY					
Chief Information Officer	1.00	1.00	1.00	1.00	0.00
Account Clerk II					
or	1.00	1.00	1.00	1.00	0.00
Account Clerk I					
Accounting Technician	1.00	1.00	1.00	1.00	0.00
Deputy Director of Information Technology	1.00	1.00	1.00	1.00	0.00
Executive Assistant - Confidential	1.00	1.00	1.00	1.00	0.00
Information Technology Application Support Analyst	0.00	0.00	1.00	1.00	1.00
Information Technology Cabling Technician	1.00	1.00	1.00	1.00	0.00
Information Technology Computer Systems Specialist	1.00	1.00	1.00	1.00	0.00
Information Technology Database Administrator I					
or	0.00	1.00	1.00	1.00	0.00
Information Technology Database Administrator II					
Information Technology Database Support Specialist	1.00	0.00	0.00	0.00	0.00
Information Technology Desktop Support Assistant	1.00	1.00	1.00	1.00	0.00
Information Technology Desktop Support Engineer	1.00	1.00	1.00	1.00	0.00
Information Technology GIS Analyst	1.00	1.00	1.00	1.00	0.00
Information Technology Infrastructure Support Engineer II					
or	4.00	4.00	4.00	4.00	0.00
Information Technology Infrastructure Support Engineer I					
Information Technology Network Architect	1.00	1.00	1.00	1.00	0.00
Information Technology Programmer Analyst I					
or					
Information Technology Programmer Analyst II	0.00	5.00	5.00	5.00	0.00
or					
Information Technology Programmer Analyst III					
Information Technology Programmer Analyst III - Conf	0.00	1.00	1.00	1.00	0.00
Information Technology Services Manager	4.00	4.00	4.00	4.00	0.00
Information Technology Supervisor	0.00	0.00	1.00	1.00	1.00
Information Technology Tech	8.00	8.00	8.00	8.00	0.00
Information Technology Web Designer	1.00	0.00	0.00	0.00	0.00
Senior Information Technology Analyst					
or					
Associate Information Technology Analyst	7.00	7.00	7.00	7.00	0.00
or					
Assistant Information Technology Analyst					
Senior Programmer Analyst					
or					
Associate Programmer Analyst	4.00	0.00	0.00	0.00	0.00
or					
Assistant Programmer Analyst					
Senior Programmer Analyst - Conf.	1.00	0.00	0.00	0.00	0.00
Telephone Communications Technician	2.00	2.00	2.00	2.00	0.00
	43.00	43.00	45.00	45.00	2.00
955 FACILITIES MANAGEMENT					
Accountant Auditor II					
or	1.00	1.00	1.00	1.00	0.00
Accountant Auditor I					
Accounting Technician	1.00	1.00	2.00	2.00	1.00
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Custodial Supervisor	1.00	1.00	1.00	1.00	0.00
Custodian II					
or	12.00	12.00	12.00	12.00	0.00
Custodian I					
Facilities Manager	1.00	1.00	1.00	1.00	0.00
Grounds Maintenance Worker II					
or	3.00	3.00	3.00	3.00	0.00
Grounds Maintenance Worker I					
Lead Grounds Maintenance Worker	1.00	1.00	1.00	1.00	0.00
Mechanical Crafts Worker II					
or	11.00	11.00	11.00	11.00	0.00
Mechanical Crafts Worker I					
Senior Account Clerk	1.00	1.00	0.00	0.00	(1.00)
Supervising Crafts Worker	2.00	2.00	2.00	2.00	0.00
	35.00	35.00	35.00	35.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	ADOPTED 2014-15	AS OF 4/19/2015	REQUESTED 2015-16	ADOPTED 2015-16	GAIN/ (LOSS)
207 SOLID WASTE - ENTERPRISE FUND					
Associate Engineer or Assistant Engineer	0.00	0.00	2.00	2.00	2.00
or Junior Engineer Supervising Engineer	0.00	0.00	1.00	1.00	1.00
	<u>0.00</u>	<u>0.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
373 RESOURCE MANAGEMENT - AIR QUALITY MANAGEMENT DISTRICT					
Administrative Secretary II	1.00	1.00	1.00	1.00	0.00
Air Pollution Inspector II or Air Pollution Inspector I	3.00	3.00	3.00	3.00	0.00
Air Quality District Manager	1.00	1.00	1.00	1.00	0.00
Senior Air Pollution Inspector	2.00	2.00	2.00	2.00	0.00
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>0.00</u>
391 FIRE PROTECTION ADMINISTRATION - CSA #1					
Fire Safety Inspector	1.00	1.00	1.00	1.00	0.00
Parts Storekeeper	1.00	1.00	1.00	1.00	0.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
851 IN HOME SUPPORTIVE SERVICES					
Office Assistant II or Office Assistant I	1.00	1.00	1.00	1.00	0.00
Senior Staff Services Analyst	1.00	1.00	1.00	1.00	0.00
Social Services Program Aide	2.00	2.00	2.00	2.00	0.00
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>
SUBTOTAL	105.00	105.00	110.00	110.00	5.00
TOTAL	1,927.50	1,930.50	1,947.00	1,944.00	13.50

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GLOSSARY OF BUDGET TERMS

AB-8 - Omnibus 1979 legislation which revised property tax allocation among local agencies and schools, restructured local government and school financing, and made permanent the State "buyout" of local funding for major health and welfare programs; successor to Senate Bill 154, which was in effect for 1978-79.

ACCOUNT - A classification of expenditure or revenue maintained in a ledger. Example: "Office Expense" is an account in "Services and Supplies."

ACCRUED EXPENSES AND REVENUE - Expenses and/or revenues incurred/earned but not paid/received before the end of the fiscal year.

A-87 - This alpha/numeric designation refers to the Federal Office of Budget and Management Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to County departments under the Countywide Cost Allocation Plan.

ACTIVITY - A specific line of work performed to accomplish a function for which a governmental unit is responsible; the State Controller requires this designation. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

ADJUSTED BUDGET - The adopted budget as amended through formal action.

ADOPTED BUDGET - The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve an adopted budget by October 2nd of each year.

AGENCY FUND - A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

ALLOCATION - Part of an appropriation designated for expenditure by a specific program.

APPROPRIATION - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

APPROPRIATION EXPENDITURE - An expenditure chargeable to an appropriation.

ASSEMBLY BILL 109/REALIGNMENT - Criminal Justice Realignment, which includes as one component, the Post-release Community Supervision Act of 2011. (Signed in to law on 4/4/11 and effective 10/1/11).

ASSESSED VALUATION - A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

AUTHORIZED POSITIONS - Authorized positions are those included in the County's salary resolution. Appropriations may not always be made to fund all authorized positions.

AVAILABLE FINANCING - All the components of financing a budget, primarily fund balance available, revenues, equity transfers, and reductions of reserves. This is a conventional term and should not be used in financial presentations.

AVAILABLE FUND BALANCE - The amount of fund equity available to finance the budget after deducting encumbrances and obligations, which identify limitations of its availability. This is a conventional term and should not be used in financial presentations.

BAILOUT - Commonly-used term referring to the "block grant" portions of State fiscal relief to cities, counties and special districts.

Updated May 18, 2015

BUDGET - The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

BUDGET UNIT - That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

BUDGETED POSITIONS - The number of full-time equivalent positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

BUILDINGS AND BUILDING IMPROVEMENTS - A capital asset account reflecting the acquisition cost and improvements on permanent structures owned by the County.

CAPITAL ASSETS - A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$3,000.

CAPITAL OUTLAY - Expenditures which result in the acquisition of or addition to capital assets. Significant capital projects are budgeted in a capital projects budget.

CAPITAL PROJECT - A program itemizing the County's acquisitions, additions and improvements to capital assets, including buildings, building improvements and land purchases.

CASH - An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

CASH FLOW - The net cash available for expenditures at any given point.

CENTRAL SERVICE COSTS - Costs of central administrative and overhead services allocated to departments through the Countywide Cost Allocation Plan.

COLA - Cost of living adjustment.

CONTINGENCY - A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

CONTRACTED SERVICES - Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COST ACCOUNTING - That method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST APPLIED - Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

COUNTYWIDE COST ALLOCATION PLAN - The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the Federal Office of Budget and Management Circular No. A-87.

COUNTYWIDE FUNDS - Those funds included in the County General Fund.

CURRENT REVENUE - Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

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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.

Updated May 18, 2015

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.

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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.

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SCHEDULE 9 - Financing sources and uses by budget unit and object.

SCHEDULE 10 - Operation of Internal Service Fund

SCHEDULE 11 - This schedule is prepared to show the operation of all Enterprise Funds and meets the requirements of Government Code Section 29141.

SCHEDULE 12 - Special Districts and Other Agencies Summary.

SCHEDULE 13 - Fund Balance - Special Districts and Other Agencies.

SCHEDULE 14 - Special districts and other agencies - obligated fund balances.

SCHEDULE 15 - Special districts and other agencies - financing sources and uses by budget unit and object.

SECURED ROLL - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES - Taxes levied on real properties in the County that are "secured", or guaranteed, by a lien on the properties.

SERVICES AND SUPPLIES - An object of expenditure that establishes expenditures for the operating expenses of County departments and programs.

SPECIAL DISTRICT - Independent unit of local government generally organized to perform a function(s) for a specific geographic area. Examples: street lighting, waterworks, and fire departments.

SPENDING LIMITS - Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes.

SUBSIDY - The amount of money that must be added to an operating budget to cover the amount between departmental revenues and departmental expenditures.

SUBVENTION - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County.

SUPPLEMENTAL TAX ROLL - The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

TAX LEVY - Amount of tax dollars raised by the imposition of the property tax rate on the assessed valuation.

TAX RATE - The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.

TAX RELIEF SUBVENTIONS - Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowner's exemption.

TEETER PLAN - A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

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TRANSIENT - As reference in the Transient Occupancy Tax Ordinance, this means any person who exercises occupancy through concession, permit, right of access, license or agreement for thirty consecutive days or less.

TRANSIENT OCCUPANCY TAX - A County tax each transient is subject to based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, mobile home, camping site or a space at a campground or recreational vehicle park or similar.

TRUST FUND - A fund used to account for assets held by a government in a trustee capacity.

UNINCORPORATED AREA - The areas of the County outside city boundaries.

UN-REIMBURSED COST - The difference between total appropriations and total revenues for a given department.

UNSECURED TAX - A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

USE TAX - A tax on goods purchased outside the State to prevent revenue loss from avoidance of sales taxes by means of out-of-State purchases. A use tax is also levied in order to remove inequities between purchases made within and outside the State.

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