

Fund: 0344 - DIAMOND RIDGE PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$43	\$70	\$0	\$0	
CHARGES FOR SERVICES	\$2,494	\$2,494	\$2,495	\$2,495	
Total Revenues:	\$2,538	\$2,564	\$2,495	\$2,495	
SERVICES AND SUPPLIES	\$142	\$144	\$18,146	\$18,146	
OTHER CHARGES	\$126	\$144	\$132	\$132	
Total Expenditures/Appropriations:	\$268	\$288	\$18,278	\$18,278	
Net Cost:	(\$2,269)	(\$2,276)	\$15,783	\$15,783	

Fund: 0345 - MOUNTAIN GATE MEADOWS PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$60	\$102	\$0	\$0	
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485	
Total Revenues:	\$3,545	\$3,587	\$3,485	\$3,485	
SERVICES AND SUPPLIES	\$165	\$167	\$27,170	\$27,170	
OTHER CHARGES	\$96	\$120	\$126	\$126	
Total Expenditures/Appropriations:	\$261	\$287	\$27,296	\$27,296	
Net Cost:	(\$3,284)	(\$3,299)	\$23,811	\$23,811	

Fund: 0347 - SIERRA VISTA LIGHTING

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
TAXES	\$3,377	\$3,359	\$3,425	\$3,425	
REVENUE FROM MONEY & PROPERTY	\$174	\$237	\$160	\$160	
INTERGOVERNMENTAL REVENUES	\$64	\$60	\$60	\$60	
Total Revenues:	\$3,616	\$3,657	\$3,645	\$3,645	
SERVICES AND SUPPLIES	\$1,011	\$863	\$6,220	\$6,220	
OTHER CHARGES	\$660	\$695	\$789	\$789	
Total Expenditures/Appropriations:	\$1,671	\$1,558	\$7,009	\$7,009	
Net Cost:	(\$1,944)	(\$2,099)	\$3,364	\$3,364	

Fund: 0351 - TIMBER RIDGE PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$49	\$86	\$0	\$0
CHARGES FOR SERVICES	\$3,465	\$3,465	\$3,465	\$3,465
Total Revenues:	\$3,514	\$3,551	\$3,465	\$3,465
SERVICES AND SUPPLIES	\$141	\$143	\$23,145	\$23,145
OTHER CHARGES	\$100	\$120	\$126	\$126
Total Expenditures/Appropriations:	\$241	\$263	\$23,271	\$23,271
Net Cost:	(\$3,272)	(\$3,287)	\$19,806	\$19,806

Fund: 0360 - EQUESTRIAN ESTATES PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$19	\$33	\$0	\$0
CHARGES FOR SERVICES	\$1,534	\$1,534	\$1,535	\$1,535
Total Revenues:	\$1,553	\$1,568	\$1,535	\$1,535
SERVICES AND SUPPLIES	\$120	\$121	\$8,122	\$8,122
OTHER CHARGES	\$100	\$168	\$135	\$135
Total Expenditures/Appropriations:	\$220	\$289	\$8,257	\$8,257
Net Cost:	(\$1,333)	(\$1,278)	\$6,722	\$6,722

Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
TAXES	\$843	\$873	\$439	\$439
REVENUE FROM MONEY & PROPERTY	\$15	\$13	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$16	\$15	\$16	\$16
Total Revenues:	\$874	\$902	\$455	\$455
SERVICES AND SUPPLIES	\$1,091	\$251	\$3,060	\$3,060
OTHER CHARGES	\$440	\$415	\$489	\$489
Total Expenditures/Appropriations:	\$1,531	\$666	\$3,549	\$3,549
Net Cost:	\$656	(\$236)	\$3,094	\$3,094

Fund: 0364 - SONORA TRAILS PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$67	\$124	\$0	\$0
CHARGES FOR SERVICES	\$14,137	\$10,311	\$10,312	\$10,312
Total Revenues:	\$14,204	\$10,436	\$10,312	\$10,312
SERVICES AND SUPPLIES	\$533	\$7,991	\$40,668	\$40,668
OTHER CHARGES	(\$10)	\$223	\$158	\$158
Total Expenditures/Appropriations:	\$523	\$8,214	\$40,826	\$40,826
Net Cost:	(\$13,680)	(\$2,221)	\$30,514	\$30,514

Fund: 0366 - PONDER WAY PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$0	\$2	\$0	\$0
CHARGES FOR SERVICES	\$465	\$465	\$465	\$465
Total Revenues:	\$466	\$467	\$465	\$465
SERVICES AND SUPPLIES	\$237	\$243	\$849	\$849
OTHER CHARGES	(\$3)	\$114	\$144	\$144
Total Expenditures/Appropriations:	\$234	\$357	\$993	\$993
Net Cost:	(\$231)	(\$110)	\$528	\$528

Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$48	\$75	\$0	\$0
CHARGES FOR SERVICES	\$3,960	\$4,039	\$4,039	\$4,039
Total Revenues:	\$4,008	\$4,114	\$4,039	\$4,039
SERVICES AND SUPPLIES	\$270	\$3,777	\$23,384	\$23,384
OTHER CHARGES	\$27	\$108	\$141	\$141
Total Expenditures/Appropriations:	\$297	\$3,885	\$23,525	\$23,525
Net Cost:	(\$3,710)	(\$229)	\$19,486	\$19,486

Fund: 0368 - OLD STAGECOACH PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$8	\$23	\$0	\$0
CHARGES FOR SERVICES	\$3,415	\$3,415	\$3,416	\$3,416
Total Revenues:	\$3,424	\$3,439	\$3,416	\$3,416
SERVICES AND SUPPLIES	\$3,581	\$210	\$6,215	\$6,215
OTHER CHARGES	\$91	\$844	\$887	\$887
Total Expenditures/Appropriations:	\$3,672	\$1,054	\$7,102	\$7,102
Net Cost:	\$248	(\$2,384)	\$3,686	\$3,686

Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$20	\$37	\$0	\$0
CHARGES FOR SERVICES	\$16,216	\$16,216	\$16,216	\$16,216
Total Revenues:	\$16,236	\$16,253	\$16,216	\$16,216
SERVICES AND SUPPLIES	\$15,077	\$20,313	\$20,587	\$20,587
OTHER CHARGES	\$159	\$260	\$863	\$863
Total Expenditures/Appropriations:	\$15,236	\$20,573	\$21,450	\$21,450
Net Cost:	(\$1,000)	\$4,320	\$5,234	\$5,234

Fund: 0370 - ALPINE WAY PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$43	\$75	\$0	\$0
CHARGES FOR SERVICES	\$3,465	\$3,365	\$3,465	\$3,465
Total Revenues:	\$3,508	\$3,440	\$3,465	\$3,465
SERVICES AND SUPPLIES	\$246	\$252	\$23,858	\$23,858
OTHER CHARGES	\$124	\$114	\$141	\$141
Total Expenditures/Appropriations:	\$370	\$366	\$23,999	\$23,999
Net Cost:	(\$3,137)	(\$3,074)	\$20,534	\$20,534

Fund: 0372 - DUSTY OAKS TRAIL PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$19	\$73	\$0	\$0
CHARGES FOR SERVICES	\$12,375	\$12,375	\$12,375	\$12,375
Total Revenues:	\$12,394	\$12,448	\$12,375	\$12,375
SERVICES AND SUPPLIES	\$34,615	\$555	\$32,673	\$32,673
OTHER CHARGES	\$250	\$135	\$963	\$963
Total Expenditures/Appropriations:	\$34,865	\$690	\$33,636	\$33,636
Net Cost:	\$22,471	(\$11,757)	\$21,261	\$21,261

Fund: 0376 - BUCKSHOT LN PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$6	\$9	\$0	\$0
Total Revenues:	\$6	\$9	\$0	\$0
OTHER CHARGES	\$71	\$108	\$87	\$87
Total Expenditures/Appropriations:	\$71	\$108	\$87	\$87
Net Cost:	\$64	\$98	\$87	\$87

Fund: 0380 - AMESBURY VILLAGE PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$18	\$30	\$0	\$0
CHARGES FOR SERVICES	\$1,267	\$1,267	\$1,267	\$1,267
Total Revenues:	\$1,285	\$1,297	\$1,267	\$1,267
SERVICES AND SUPPLIES	\$0	\$0	\$5,100	\$5,100
OTHER CHARGES	\$100	\$118	\$112	\$112
Total Expenditures/Appropriations:	\$100	\$118	\$5,212	\$5,212
Net Cost:	(\$1,185)	(\$1,179)	\$3,945	\$3,945

Fund: 0381 - PALO CEDRO OAKS PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$97	\$165	\$0	\$0
CHARGES FOR SERVICES	\$6,616	\$6,616	\$6,616	\$6,616
Total Revenues:	\$6,714	\$6,781	\$6,616	\$6,616
SERVICES AND SUPPLIES	\$238	\$244	\$40,249	\$40,249
OTHER CHARGES	\$96	\$111	\$117	\$117
Total Expenditures/Appropriations:	\$334	\$355	\$40,366	\$40,366
Net Cost:	(\$6,379)	(\$6,426)	\$33,750	\$33,750

Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$101	\$17	\$0	\$0
CHARGES FOR SERVICES	\$23,760	\$23,760	\$23,760	\$23,760
Total Revenues:	\$23,861	\$23,777	\$23,760	\$23,760
SERVICES AND SUPPLIES	\$77,391	\$41,335	\$21,771	\$21,771
OTHER CHARGES	\$16	(\$189)	\$195	\$195
Total Expenditures/Appropriations:	\$77,407	\$41,146	\$21,966	\$21,966
Net Cost:	\$53,546	\$17,368	(\$1,794)	(\$1,794)

Fund: 0383 - HOLIDAY ACRES PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$81	\$82	\$0	\$0
CHARGES FOR SERVICES	\$17,231	\$17,503	\$17,503	\$17,503
Total Revenues:	\$17,312	\$17,585	\$17,503	\$17,503
SERVICES AND SUPPLIES	\$11,949	\$26,209	\$37,375	\$37,375
OTHER CHARGES	\$259	\$144	\$140	\$140
Total Expenditures/Appropriations:	\$12,208	\$26,353	\$37,515	\$37,515
Net Cost:	(\$5,103)	\$8,768	\$20,012	\$20,012

Fund: 0385 - CSA #14 BELMONT STORM DRAIN

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$84	\$134	\$75	\$75
CHARGES FOR SERVICES	\$2,229	\$2,229	\$2,229	\$2,229
Total Revenues:	\$2,314	\$2,363	\$2,304	\$2,304
SERVICES AND SUPPLIES	\$819	\$309	\$15,000	\$15,000
OTHER CHARGES	\$122	\$137	\$155	\$155
Total Expenditures/Appropriations:	\$941	\$446	\$15,155	\$15,155
Net Cost:	(\$1,372)	(\$1,916)	\$12,851	\$12,851

Fund: 0386 - CSA #15 STREET LIGHTING

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
TAXES	\$91,854	\$92,769	\$100,571	\$100,571
REVENUE FROM MONEY & PROPERTY	\$1,900	\$2,189	\$1,500	\$1,500
INTERGOVERNMENTAL REVENUES	\$1,653	\$1,601	\$1,700	\$1,700
CHARGES FOR SERVICES	\$15,031	\$15,042	\$15,043	\$15,043
Total Revenues:	\$110,439	\$111,603	\$118,814	\$118,814
SERVICES AND SUPPLIES	\$63,571	\$77,841	\$115,000	\$115,000
OTHER CHARGES	\$698	\$754	\$840	\$840
Total Expenditures/Appropriations:	\$64,269	\$78,595	\$115,840	\$115,840
Net Cost:	(\$46,169)	(\$33,008)	(\$2,974)	(\$2,974)

Fund: 0393 - CSA #7 BURNEY STORM DRAIN

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$183	\$294	\$200	\$200
CHARGES FOR SERVICES	\$4,427	\$4,427	\$4,427	\$4,427
Total Revenues:	\$4,611	\$4,721	\$4,627	\$4,627
SERVICES AND SUPPLIES	\$148	\$154	\$30,800	\$30,800
OTHER CHARGES	\$539	(\$81)	\$305	\$305
Total Expenditures/Appropriations:	\$687	\$73	\$31,105	\$31,105
Net Cost:	(\$3,923)	(\$4,648)	\$26,478	\$26,478

Fund: 0397 - LOS PALOS DRIVE EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$11	\$25	\$0	\$0
CHARGES FOR SERVICES	\$1,880	\$1,880	\$1,880	\$1,880
Total Revenues:	\$1,892	\$1,905	\$1,880	\$1,880
SERVICES AND SUPPLIES	\$151	\$153	\$8,155	\$8,155
OTHER CHARGES	\$190	\$105	\$68	\$68
Total Expenditures/Appropriations:	\$341	\$258	\$8,223	\$8,223
Net Cost:	(\$1,550)	(\$1,646)	\$6,343	\$6,343

Fund: 0398 - FOXWOOD ESTATES PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$151	\$264	\$0	\$0
CHARGES FOR SERVICES	\$10,602	\$10,602	\$10,603	\$10,603
Total Revenues:	\$10,754	\$10,867	\$10,603	\$10,603
SERVICES AND SUPPLIES	\$323	\$332	\$30,341	\$30,341
OTHER CHARGES	\$161	\$162	\$142	\$142
Total Expenditures/Appropriations:	\$484	\$494	\$30,483	\$30,483
Net Cost:	(\$10,270)	(\$10,373)	\$19,880	\$19,880

Fund: 0399 - ROCKY LEDGE ESTATES PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$185	\$337	\$150	\$150
CHARGES FOR SERVICES	\$13,562	\$13,562	\$13,563	\$13,563
Total Revenues:	\$13,748	\$13,900	\$13,713	\$13,713
SERVICES AND SUPPLIES	\$362	\$373	\$88,383	\$88,383
OTHER CHARGES	\$96	\$144	\$135	\$135
Total Expenditures/Appropriations:	\$458	\$517	\$88,518	\$88,518
Net Cost:	(\$13,289)	(\$13,383)	\$74,805	\$74,805

Fund: 0600 - COTTONWOOD CRK PRD ADM

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$49	\$86	\$0	\$0
CHARGES FOR SERVICES	\$3,484	\$3,484	\$3,485	\$3,485
Total Revenues:	\$3,534	\$3,571	\$3,485	\$3,485
SERVICES AND SUPPLIES	\$144	\$146	\$20,149	\$20,149
OTHER CHARGES	\$109	\$131	\$126	\$126
Total Expenditures/Appropriations:	\$253	\$277	\$20,275	\$20,275
Net Cost:	(\$3,280)	(\$3,293)	\$16,790	\$16,790

Fund: 0602 - AEGEAN WAY PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$22	\$40	\$0	\$0
CHARGES FOR SERVICES	\$2,034	\$2,034	\$2,034	\$2,034
Total Revenues:	\$2,056	\$2,074	\$2,034	\$2,034
SERVICES AND SUPPLIES	\$141	\$143	\$10,145	\$10,145
OTHER CHARGES	\$134	\$120	\$126	\$126
Total Expenditures/Appropriations:	\$275	\$263	\$10,271	\$10,271
Net Cost:	(\$1,781)	(\$1,811)	\$8,237	\$8,237

Fund: 0603 - VILLAGE GREEN PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$30	\$55	\$0	\$0
CHARGES FOR SERVICES	\$2,692	\$2,692	\$2,693	\$2,693
Total Revenues:	\$2,723	\$2,747	\$2,693	\$2,693
SERVICES AND SUPPLIES	\$128	\$129	\$14,130	\$14,130
OTHER CHARGES	\$131	\$120	\$126	\$126
Total Expenditures/Appropriations:	\$259	\$249	\$14,256	\$14,256
Net Cost:	(\$2,464)	(\$2,498)	\$11,563	\$11,563

Fund: 0604 - BUTTERFIELD LANE PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$21	\$38		\$0	\$0
CHARGES FOR SERVICES	\$1,999	\$1,999		\$2,000	\$2,000
Total Revenues:	\$2,021	\$2,038		\$2,000	\$2,000
SERVICES AND SUPPLIES	\$164	\$167		\$10,170	\$10,170
OTHER CHARGES	\$131	\$120		\$126	\$126
Total Expenditures/Appropriations:	\$295	\$287		\$10,296	\$10,296
Net Cost:	(\$1,726)	(\$1,751)		\$8,296	\$8,296

Fund: 0605 - HONEYBEE ACRES PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$24	\$43		\$0	\$0
CHARGES FOR SERVICES	\$2,153	\$2,153		\$2,153	\$2,153
Total Revenues:	\$2,177	\$2,196		\$2,153	\$2,153
SERVICES AND SUPPLIES	\$129	\$130		\$10,131	\$10,131
OTHER CHARGES	\$134	\$120		\$126	\$126
Total Expenditures/Appropriations:	\$263	\$250		\$10,257	\$10,257
Net Cost:	(\$1,914)	(\$1,946)		\$8,104	\$8,104

Fund: 0606 - SILVER SADDLE EST PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$44	\$70		\$0	\$0
CHARGES FOR SERVICES	\$3,801	\$3,805		\$3,802	\$3,802
Total Revenues:	\$3,845	\$3,875		\$3,802	\$3,802
SERVICES AND SUPPLIES	\$142	\$144		\$15,146	\$15,146
OTHER CHARGES	\$134	\$133		\$140	\$140
Total Expenditures/Appropriations:	\$276	\$277		\$15,286	\$15,286
Net Cost:	(\$3,569)	(\$3,598)		\$11,484	\$11,484

Fund: 0607 - WISTERIA ESTATES PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$117	\$205	\$0	\$0
CHARGES FOR SERVICES	\$9,969	\$9,969	\$9,969	\$9,969
Total Revenues:	\$10,086	\$10,175	\$9,969	\$9,969
SERVICES AND SUPPLIES	\$240	\$246	\$50,252	\$50,252
OTHER CHARGES	\$160	\$135	\$132	\$132
Total Expenditures/Appropriations:	\$400	\$381	\$50,384	\$50,384
Net Cost:	(\$9,685)	(\$9,793)	\$40,415	\$40,415

Fund: 0608 - SANTA BARBARA 3_4 PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$66	\$119	\$0	\$0
CHARGES FOR SERVICES	\$5,613	\$5,613	\$5,613	\$5,613
Total Revenues:	\$5,679	\$5,732	\$5,613	\$5,613
SERVICES AND SUPPLIES	\$173	\$176	\$30,180	\$30,180
OTHER CHARGES	\$141	\$120	\$126	\$126
Total Expenditures/Appropriations:	\$314	\$296	\$30,306	\$30,306
Net Cost:	(\$5,365)	(\$5,436)	\$24,693	\$24,693

Fund: 0609 - STILLWATER RNCH PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$39	\$66	\$0	\$0
CHARGES FOR SERVICES	\$3,168	\$3,168	\$3,168	\$3,168
Total Revenues:	\$3,207	\$3,234	\$3,168	\$3,168
SERVICES AND SUPPLIES	\$160	\$163	\$15,166	\$15,166
OTHER CHARGES	\$141	\$150	\$149	\$149
Total Expenditures/Appropriations:	\$301	\$313	\$15,315	\$15,315
Net Cost:	(\$2,905)	(\$2,920)	\$12,147	\$12,147

Fund: 0610 - STERLING RANCH PRD ADM

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$42	\$75		\$0	\$0
CHARGES FOR SERVICES	\$3,484	\$3,484		\$3,485	\$3,485
Total Revenues:	\$3,527	\$3,560		\$3,485	\$3,485
SERVICES AND SUPPLIES	\$129	\$130		\$20,131	\$20,131
OTHER CHARGES	\$138	\$120		\$117	\$117
Total Expenditures/Appropriations:	\$267	\$250		\$20,248	\$20,248
Net Cost:	(\$3,260)	(\$3,309)		\$16,763	\$16,763

Fund: 0611 - MT LSSN WOODS PRD ADMIN

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$180	\$340		\$100	\$100
CHARGES FOR SERVICES	\$19,230	\$19,230		\$19,231	\$19,231
Total Revenues:	\$19,410	\$19,570		\$19,331	\$19,331
SERVICES AND SUPPLIES	\$306	\$314		\$85,323	\$85,323
OTHER CHARGES	\$167	\$149		\$126	\$126
Total Expenditures/Appropriations:	\$473	\$463		\$85,449	\$85,449
Net Cost:	(\$18,937)	(\$19,107)		\$66,118	\$66,118

Fund: 0612 - WATERLEAF EST PRD ADMIN

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$38	\$75		\$0	\$0
CHARGES FOR SERVICES	\$4,954	\$4,954		\$4,955	\$4,955
Total Revenues:	\$4,993	\$5,030		\$4,955	\$4,955
SERVICES AND SUPPLIES	\$3,712	\$206		\$20,211	\$20,211
OTHER CHARGES	\$275	\$137		\$820	\$820
Total Expenditures/Appropriations:	\$3,987	\$343		\$21,031	\$21,031
Net Cost:	(\$1,005)	(\$4,686)		\$16,076	\$16,076

Fund: 0613 - JENNIFER DR EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$13	\$22	\$0	\$0
CHARGES FOR SERVICES	\$1,627	\$1,663	\$1,663	\$1,663
Total Revenues:	\$1,640	\$1,686	\$1,663	\$1,663
SERVICES AND SUPPLIES	\$173	\$176	\$7,179	\$7,179
OTHER CHARGES	\$134	\$182	\$165	\$165
Total Expenditures/Appropriations:	\$307	\$358	\$7,344	\$7,344
Net Cost:	(\$1,333)	(\$1,327)	\$5,681	\$5,681

Fund: 0614 - WHITE OAK MANOR PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$27	\$53	\$0	\$0
CHARGES FOR SERVICES	\$3,136	\$3,207	\$3,208	\$3,208
Total Revenues:	\$3,164	\$3,261	\$3,208	\$3,208
SERVICES AND SUPPLIES	\$137	\$138	\$15,140	\$15,140
OTHER CHARGES	\$167	\$164	\$126	\$126
Total Expenditures/Appropriations:	\$304	\$302	\$15,266	\$15,266
Net Cost:	(\$2,859)	(\$2,958)	\$12,058	\$12,058

Fund: 0615 - TERRI LEE TR EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$6	\$12	\$0	\$0
CHARGES FOR SERVICES	\$1,130	\$1,154	\$1,154	\$1,154
Total Revenues:	\$1,136	\$1,166	\$1,154	\$1,154
SERVICES AND SUPPLIES	\$152	\$154	\$3,157	\$3,157
OTHER CHARGES	\$200	\$166	\$109	\$109
Total Expenditures/Appropriations:	\$352	\$320	\$3,266	\$3,266
Net Cost:	(\$783)	(\$845)	\$2,112	\$2,112

Fund: 0616 - WESTVIEW ROAD EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$6	\$13	\$0	\$0
CHARGES FOR SERVICES	\$1,259	\$1,287	\$1,287	\$1,287
Total Revenues:	\$1,265	\$1,300	\$1,287	\$1,287
SERVICES AND SUPPLIES	\$313	\$321	\$3,330	\$3,330
OTHER CHARGES	\$66	\$166	\$176	\$176
Total Expenditures/Appropriations:	\$379	\$487	\$3,506	\$3,506
Net Cost:	(\$886)	(\$812)	\$2,219	\$2,219

Fund: 0617 - SLEEPING BULL EST PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$58	\$108	\$0	\$0
CHARGES FOR SERVICES	\$9,224	\$9,414	\$9,415	\$9,415
Total Revenues:	\$9,283	\$9,523	\$9,415	\$9,415
SERVICES AND SUPPLIES	\$460	\$475	\$27,489	\$27,489
OTHER CHARGES	\$66	\$174	\$208	\$208
Total Expenditures/Appropriations:	\$526	\$649	\$27,697	\$27,697
Net Cost:	(\$8,757)	(\$8,874)	\$18,282	\$18,282

Fund: 0618 - GARTH DR EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$6	\$13	\$0	\$0
CHARGES FOR SERVICES	\$1,110	\$1,134	\$1,135	\$1,135
Total Revenues:	\$1,117	\$1,147	\$1,135	\$1,135
SERVICES AND SUPPLIES	\$145	\$147	\$3,149	\$3,149
OTHER CHARGES	\$66	\$166	\$176	\$176
Total Expenditures/Appropriations:	\$211	\$313	\$3,325	\$3,325
Net Cost:	(\$905)	(\$834)	\$2,190	\$2,190

Fund: 0619 - CLOVER ROAD PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$11	\$27	\$0	\$0
CHARGES FOR SERVICES	\$3,222	\$3,222	\$3,222	\$3,222
Total Revenues:	\$3,233	\$3,250	\$3,222	\$3,222
SERVICES AND SUPPLIES	\$195	\$199	\$7,203	\$7,203
OTHER CHARGES	\$0	\$0	\$186	\$186
Total Expenditures/Appropriations:	\$195	\$199	\$7,389	\$7,389
Net Cost:	(\$3,038)	(\$3,050)	\$4,167	\$4,167

Fund: 0620 - NUNES RANCH PRD ADMIN

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$6	\$24	\$0	\$0
CHARGES FOR SERVICES	\$4,827	\$4,928	\$4,928	\$4,928
Total Revenues:	\$4,833	\$4,952	\$4,928	\$4,928
SERVICES AND SUPPLIES	\$100	\$250	\$10,256	\$10,256
OTHER CHARGES	\$0	\$0	\$109	\$109
Total Expenditures/Appropriations:	\$100	\$250	\$10,365	\$10,365
Net Cost:	(\$4,733)	(\$4,701)	\$5,437	\$5,437

Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$0	\$2	\$0	\$0
CHARGES FOR SERVICES	\$504	\$504	\$505	\$505
Total Revenues:	\$505	\$507	\$505	\$505
SERVICES AND SUPPLIES	\$100	\$115	\$1,116	\$1,116
OTHER CHARGES	\$0	\$0	\$82	\$82
Total Expenditures/Appropriations:	\$100	\$115	\$1,198	\$1,198
Net Cost:	(\$405)	(\$391)	\$693	\$693

Fund: 0622 - NO 2 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$0	\$2	\$0	\$0
CHARGES FOR SERVICES	\$594	\$594	\$594	\$594
Total Revenues:	\$594	\$596	\$594	\$594
SERVICES AND SUPPLIES	\$100	\$118	\$1,119	\$1,119
OTHER CHARGES	\$0	\$0	\$82	\$82
Total Expenditures/Appropriations:	\$100	\$118	\$1,201	\$1,201
Net Cost:	(\$494)	(\$478)	\$607	\$607

Fund: 0623 - NO 2 LOS PALOS EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$1	\$7	\$0	\$0
CHARGES FOR SERVICES	\$1,253	\$1,253	\$1,253	\$1,253
Total Revenues:	\$1,255	\$1,260	\$1,253	\$1,253
SERVICES AND SUPPLIES	\$0	\$126	\$3,128	\$3,128
OTHER CHARGES	\$0	\$0	\$54	\$54
Total Expenditures/Appropriations:	\$0	\$126	\$3,182	\$3,182
Net Cost:	(\$1,255)	(\$1,133)	\$1,929	\$1,929

Fund: 0624 - SCENIC OAK COURT PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$0	\$4	\$0	\$0
CHARGES FOR SERVICES	\$0	\$2,178	\$2,178	\$2,178
Total Revenues:	\$0	\$2,182	\$2,178	\$2,178
SERVICES AND SUPPLIES	\$0	\$137	\$4,138	\$4,138
Total Expenditures/Appropriations:	\$0	\$137	\$4,138	\$4,138
Net Cost:	\$0	(\$2,045)	\$1,960	\$1,960

Fund: 0625 - NO 2 BUTTERFIELD LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$0	\$1		\$0	\$0
CHARGES FOR SERVICES	\$0	\$792		\$792	\$792
Total Revenues:	\$0	\$793		\$792	\$792
SERVICES AND SUPPLIES	\$0	\$133		\$1,135	\$1,135
Total Expenditures/Appropriations:	\$0	\$133		\$1,135	\$1,135
Net Cost:	\$0	(\$659)		\$343	\$343

Fund: 0626 - SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$0	\$0		\$3,119	\$3,119
Total Revenues:	\$0	\$0		\$3,119	\$3,119
SERVICES AND SUPPLIES	\$0	\$0		\$193	\$193
Total Expenditures/Appropriations:	\$0	\$0		\$193	\$193
Net Cost:	\$0	\$0		(\$2,926)	(\$2,926)

PUBLIC WORKS-SHASTA COUNTY WATER AGENCY
Fund 371 Shasta County Water Agency Admin
Patrick J. Minturn, Director of Public Works

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

County of Shasta
 Special Districts and Other Agencies - Non Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2014-15

Schedule 15

Fund: 0371 - SHASTA COUNTY WATER AGENCY

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
TAXES	\$179,781	\$151,830		\$147,500	\$147,500
REVENUE FROM MONEY & PROPERTY	\$1,158	\$896		\$200	\$200
INTERGOVERNMENTAL REVENUES	\$3,053	\$3,018		\$2,500	\$2,500
CHARGES FOR SERVICES	\$18,293	\$26,921		\$20,000	\$20,000
MISCELLANEOUS REVENUES	\$2,183	\$0		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$107,477	\$150,000		\$0	\$0
Total Revenues:	\$311,946	\$332,667		\$170,200	\$170,200
SALARIES AND BENEFITS	\$1	\$0		\$0	\$0
SERVICES AND SUPPLIES	\$155,640	\$303,684		\$349,665	\$349,665
OTHER CHARGES	\$2,075	\$5,219		\$4,463	\$4,463
OTHER FINANCING USES	\$0	\$150,000		\$40,000	\$40,000
Total Expenditures/Appropriations:	\$157,716	\$458,904		\$394,128	\$394,128
Net Cost:	(\$154,229)	\$126,236		\$223,928	\$223,928

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 2014-15 requested budget includes revenues in the amount of \$170,200 and expenditures in the amount of \$394,128. The revenues decreased by \$188,427 as compared to FY 2013-14 adjusted budget. Expenditures exceed revenues by \$223,928 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.

RESOURCE MANAGEMENT-AIR QUALITY DIVISION
Fund 373 Air Quality Management District Admin
Richard Simon, Director of Resource Management

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

County of Shasta
 Special Districts and Other Agencies - Non Enterprise
 Financing Sources and Uses by Budget Unit by Object
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Schedule 15

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
LICENSES, PERMITS & FRANCHISES	\$197,903	\$203,626	\$181,750	\$181,750	
FINES, FORFEITURES & PENALTIES	\$19,600	\$28,380	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$5,810	\$11,034	\$15,000	\$15,000	
INTERGOVERNMENTAL REVENUES	\$663,642	\$2,246,543	\$797,100	\$797,100	
CHARGES FOR SERVICES	\$22,100	\$96,676	\$3,050	\$3,050	
MISCELLANEOUS REVENUES	\$0	\$681	\$15,092	\$15,092	
Total Revenues:	\$909,055	\$2,586,941	\$1,011,992	\$1,011,992	
SALARIES AND BENEFITS	\$637,451	\$670,654	\$741,129	\$741,129	
SERVICES AND SUPPLIES	\$386,697	\$1,300,569	\$459,716	\$459,716	
OTHER CHARGES	\$29,808	\$570,931	\$137,837	\$137,837	
CAPITAL ASSETS	\$6,091	\$25,088	\$50,000	\$50,000	
Total Expenditures/Appropriations:	\$1,060,049	\$2,567,244	\$1,388,682	\$1,388,682	
Net Cost:	\$150,993	(\$19,696)	\$376,690	\$376,690	

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 2014-15 requested budget includes revenue in the amount of \$1 million and expenditures in the amount of \$1.4 million. The FY 2014-15 revenues decreased by \$655,837 and expenditures decreased by \$590,269 as compared to the FY 2013-14 adjusted budget. Capital assets requested for FY 2014-15 include two hybrid vehicles (replacements). The FY 2013-14 requested budget expenditures exceed revenue by \$356,647 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

Three changes are recommended by the CEO: a \$30,960 increase in Salaries and Benefits, a \$4,175 increase in Services and Supplies, and a \$15,092 increase in Miscellaneous Revenue.

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.

COUNTY SERVICE AREA NO. 1-FIRE PROTECTION/ADMINISTRATION
Fund 391 CSA #1 Fire Protection Administration/County Fire Department
Mike Hebrard, County Fire Warden

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

County of Shasta
 Special Districts and Other Agencies - Non Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2014-15

Schedule 15

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
TAXES	\$1,771,518	\$1,725,331		\$1,662,200	\$1,662,200
LICENSES, PERMITS & FRANCHISES	\$12,259	\$18,395		\$15,000	\$15,000
REVENUE FROM MONEY & PROPERTY	\$16,958	\$15,956		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$535,693	\$278,036		\$40,000	\$40,000
CHARGES FOR SERVICES	\$1,377,889	\$892,025		\$716,667	\$716,667
MISCELLANEOUS REVENUES	\$5,348	\$5,309		\$325,093	\$325,093
OTHR FINANCING SOURCES TRAN IN	\$1,778,695	\$1,746,127		\$2,081,547	\$2,081,547
OTHER FINANCING SRCS SALE C/A	\$0	\$32,075		\$4,500	\$4,500
Total Revenues:	\$5,498,362	\$4,713,257		\$4,845,007	\$4,845,007
SALARIES AND BENEFITS	\$335,541	\$361,391		\$360,436	\$360,436
SERVICES AND SUPPLIES	\$1,295,630	\$1,368,123		\$1,426,895	\$1,426,895
OTHER CHARGES	\$3,040,586	\$2,654,459		\$3,775,109	\$3,775,109
CAPITAL ASSETS	\$47,115	\$1,125,569		\$800,000	\$800,000
Total Expenditures/Appropriations:	\$4,718,872	\$5,509,544		\$6,362,440	\$6,362,440
Net Cost:	(\$779,489)	\$796,286		\$1,517,433	\$1,517,433

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 status quo for the FY 2014-15 Requested Budget, or \$6.3 million. Salaries and Benefits are also status quo at \$360,436. Services and Supplies are requested at \$1.4 million, a 3.1 percent reduction compared to the FY 2013-14 Adjusted Budget. Other Charges are requested at \$3.7 million, a 14.8 percent increase (\$485,652) due to increased Central Service A-87 charges and a requested increase of \$440,230 (13.8 percent) in the CAL FIRE administrative contract in order to fund Engine 43, and related staff, located at the CAL FIRE station on Airport Drive (this is a county-funded engine). 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 2013-14 the contract was budgeted at \$3,192,238 but projections for actual costs are currently at \$2,560,000.

The department has requested \$800,000 in replacement capital assets for FY 2014-15, a decrease of \$426,933, or 34.8 percent, from the FY 2013-14 Adjusted Budget. The new requests for FY 2014-15 include one fire engine for Airport Station 43, one water tender for Volunteer Fire Company (VFC) 33 Bella Vista, two four-wheel drive trucks for administration (one for training and one for fleet), and two Lifepak (15 cardiac monitor defibrillators) for VFC 11 Hat Creek.

Revenue totals for FY 2014-15 are requested at just over \$5.2 million, an increase of 14.5 percent, or \$666,282 from the FY 2013-14 Adjusted Budget. This is primarily due to a one-time prior period expenditure adjustment (Risk Management rate refund) in the amount of \$324,743 and an additional request of \$711,899 in General Fund transfer-in support above the recommended 3 percent increase, to fund Engine 43 (this is a county-funded engine located at CAL FIRE station on Airport Drive) for the entire 2014-15 fiscal year.

The FY 2014-15 Requested Budget General Fund support is \$2,493,446 compared to \$1,729,657 in the FY 2013-14 Adjusted Budget (compared to \$1,651,657 in the FY 2012-13 Adjusted Budget which was increased by \$78,000 to fund the increased Volunteer Firefighter Per Call Stipend from \$6 to \$12 as approved by the Board on January 15, 2013). General Fund support had declined from a high of just over \$2.1 million in FY 2007-08 to \$1.6 million in FY 2012-13. However, County Fire continued to provide the same level of services to communities by relying on fund balance. Continued reliance on fund balance to balance the budget could cause the department's fund balance to be depleted by FY 2015-2016 and/or could eventually impact emergency response services in the future. The department requests a use of fund balance for FY 2014-15 in the amount of \$1,105,534 but projects to return \$856,251 to fund balance at the end of FY 2013-14. If the department ends FY 2014-15 as projected there will be approximately \$1.15 million remaining in fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends reducing the General Fund transfer-in by \$411,899, or 16.5 percent, which will increase the department's use of fund balance in the same amount. This General Fund support will still allow for a three percent increase over the FY 2013-14 Adjusted Budget, as well as a one-time augmentation of \$300,000.

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.

IN-HOME SUPPORTIVE SERVICES-PUBLIC AUTHORITY
Fund 851 IHSS Public Authority Admin
Donnell Ewert, M.P.H., Health and Human Services Agency Director

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

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2014-15

Schedule 9

Budget Unit: H51 - IHSS PUBL AUTH ADMIN (FUND 0851)
Function: PUBLIC ASSISTANCE
Activity: N/A

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	(\$42)	(\$87)		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$325,883	\$417,723		\$467,920	\$467,920
MISCELLANEOUS REVENUES	\$0	\$65,063		\$0	\$0
Total Revenues:	\$325,841	\$482,699		\$467,920	\$467,920
SALARIES AND BENEFITS	\$186,248	\$174,595		\$251,151	\$251,151
SERVICES AND SUPPLIES	\$128,353	\$220,612		\$207,514	\$207,514
OTHER CHARGES	\$5,220	\$19,207		\$11,085	\$11,085
INTRAFUND TRANSFERS	(\$9,228)	(\$4,530)		(\$10,000)	(\$10,000)
Total Expenditures/Appropriations:	\$310,593	\$409,885		\$459,750	\$459,750
Net Cost:	(\$15,248)	(\$72,813)		(\$8,170)	(\$8,170)

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 2014-15 appropriation request of \$459,750 represents an increase of \$100,294 from the FY 2013-14 adjusted budget. The budget request includes the addition of one Social Service Program Aide position allocation to accommodate the new regulation eliminating overtime proposed to take effect in January 2015, which will necessitate the IHSS-PA offer back-up providers to ensure continued services for clients. Increased services and supplies expenditures consist predominantly of State charges for the County share of cost of the program as well as replacement computer purchases. 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 2014-15 is \$68,882, the same level as FY 2013-14. Total revenues are projected at \$467,920, and an anticipated surplus of \$8,170 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 provides for wages of \$9.64 per hour, a 3.7 percent increase, to be provided to IHSS providers. The MOU will expire on September 30, 2014, and negotiations for a successor MOU are expected to begin in the summer of 2014. Other counties currently in negotiation with IHSS providers have reported that the state's upcoming minimum wage increase has been a frequent topic at the bargaining table.

During FY 2011-12, the State began negotiations with Centers for Medicare and Medicaid Services (CMS) to adopt a Coordinated Care Initiative (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. As a part of the CCI, the State adopted a MOE level of IHSS county cost in each county, regardless of whether the respective counties had come under Medi-Cal Managed Care. The MOE is established as the county's share of the FY 2011-12 cost for IHSS provider wages and benefits, program administration, and Public Authority, less the CMS authorized Community First Choice Option (CFCO) retroactive savings. The MOE was implemented beginning in FY 2012-13 and continues through FY 2013-14 without adjustment. In FY 2014-15, the MOE will increase annually by 3.5 percent, provided that 1991 realignment funds grow. If realignment funds decline, the MOE is not adjusted in the current year. CMS has approved the CCI in concept, but further State steps are necessary to fully implement. The State is still considering whether the CCI is beneficial, as the State may have over-projected CCI savings while capping counties' risk for cost increases. This would leave the State vulnerable to unforeseen cost increases in the future, including responsibility for the cost of overtime if new regulations eliminating provider overtime are not approved during the State budget process, as well as other court-driven state and local IHSS financial responsibilities. Should the State decide that the CCI creates too much risk, it could retract the MOE and reinstate the cost-sharing ratios in all three aspects of the program, thereby exposing the County to unknown cost increases. More clarity regarding the State versus County role in setting IHSS wages and benefits should be available by late summer.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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