

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

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**PROGRAM DESCRIPTION**

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

**BUDGET REQUESTS**

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

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 113 - PURCHASING (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

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

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

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

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

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

**Budget Unit:** 113 - PURCHASING (FUND 0060)

**Function:** GENERAL

**Activity:** FINANCE

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

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

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**PROGRAM DESCRIPTION**

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

**BUDGET REQUESTS**

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

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a net zero adjustment for data entry correction.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** GENERAL

**Activity:** COUNSEL

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

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

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

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

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

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

**Function:** GENERAL

**Activity:** COUNSEL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033592 CHGS IT MNT HARD/SOFTWARE	\$945	\$867	\$5,050	\$5,050	
033791 CHGS FAC MGMT MAINT STR	\$10,495	\$11,262	\$14,000	\$14,000	
034100 MEMBERSHIPS	\$10,357	\$10,457	\$14,400	\$14,400	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$800	\$0	\$0	
034500 OFFICE EXPENSE	\$5,575	\$11,905	\$20,300	\$20,300	
034529 OFFICE XP PUBLICATIONS	\$17,274	\$16,546	\$39,000	\$39,000	
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$1,000	\$1,000	
034591 CHGS OC POSTAGE SVS	\$527	\$883	\$1,600	\$1,600	
034592 CHGS OC OTHER MAIL SVS	\$979	\$1,052	\$1,400	\$1,400	
034800 PROF & SPECIAL SERVICES	\$1,089	\$2,094	\$15,000	\$15,000	
034837 PROF PREEMPLOYMENT SVS	\$365	\$435	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$376	\$605	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$19,396	\$36,110	\$32,500	\$32,500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,546	\$2,142	\$6,100	\$6,100	
035300 RENTS & LEASES OF STRUCTURES	\$2,459	\$2,523	\$2,700	\$2,700	
035500 MINOR EQUIPMENT	\$429	\$1,084	\$850	\$850	
035590 CHGS IT SOFTWARE EQP	\$9,846	\$760	\$24,500	\$24,500	
035591 CHGS IT HARDWARE EQP	\$4,576	\$2,426	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$34	\$783	\$6,145	\$6,145	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$177	\$259	\$1,100	\$1,100	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$34,176	\$27,446	\$40,000	\$40,000	
035900 TRANSPORTATION & TRAVEL	\$143	\$416	\$500	\$500	
035943 TRANS/TRVL CONFERENCES	\$18,951	\$21,826	\$38,145	\$38,145	
035990 CHGS FLEET TRANS/TRVL	\$1,033	\$1,215	\$1,500	\$1,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$29	\$440	\$400	\$400	
036100 UTILITIES	\$22,062	\$19,952	\$25,200	\$25,200	
<b>SERVICES AND SUPPLIES</b>	<b>\$182,894</b>	<b>\$197,854</b>	<b>\$339,340</b>	<b>\$339,340</b>	
<b>Category: 050 OTHER CHARGES</b>					
050800 TAXES & ASSESSMENTS	\$0	\$25	\$28	\$28	
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>\$25</b>	<b>\$28</b>	<b>\$28</b>	
<b>Category: 080 INTRAFUND TRANSFERS</b>					
088001 C/A A-87	(\$1,160,356)	(\$1,331,835)	(\$1,333,897)	(\$1,333,897)	
088501 C/A SOCIAL SERVICES	(\$436,215)	(\$439,981)	(\$475,218)	(\$475,218)	
<b>INTRAFUND TRANSFERS</b>	<b>(\$1,596,572)</b>	<b>(\$1,771,816)</b>	<b>(\$1,809,115)</b>	<b>(\$1,809,115)</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$120,474</b>	<b>(\$22,478)</b>	<b>\$237,863</b>	<b>\$237,863</b>	

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

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

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

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**PROGRAM DESCRIPTION**

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

**BUDGET REQUESTS**

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

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 130 - PERSONNEL (FUND 0060)

**Function:** GENERAL

**Activity:** PERSONNEL

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

**Budget Unit:** 130 - PERSONNEL (FUND 0060)

**Function:** GENERAL

**Activity:** PERSONNEL

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

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

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

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

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**PROGRAM DESCRIPTION**

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

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

**BUDGET REQUEST**

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

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends the budget as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** GENERAL

**Activity:** ELECTIONS

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

**Category: 500** INTERGOVERNMENTAL REVENUES

549047	STATE ELECTION REVENUE OTHER	\$0	\$91,719	\$0	\$0
560509	FED HAVA EAID	\$14,790	\$12,504	\$0	\$0
560516	FED HAVA VOTE CAL	\$0	\$7,569	\$0	\$0

**INTERGOVERNMENTAL REVENUES** \$14,790 \$111,792 \$0 \$0

**Category: 600** CHARGES FOR SERVICES

667000	ELECTION SERVICES	\$1,318	\$949	\$2,000	\$2,000
667100	CO CLERK SPECIAL ELECTION	\$135,590	\$6,487	\$175,000	\$175,000
667200	CANDIDATE FILING FEES	\$0	\$8,507	\$0	\$0
667300	STATEMENT FOR QUALIFICATIONS	\$13,582	\$9,104	\$11,000	\$11,000
692700	REIMB MISC SERVICES	\$4,861	\$9,419	\$5,000	\$5,000

**CHARGES FOR SERVICES** \$155,351 \$34,467 \$193,000 \$193,000

**Category: 700** MISCELLANEOUS REVENUES

792583	CONTRIB GRANT NON PROFIT	\$0	\$11,000	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	(\$231)	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$11,599	\$29,891	\$0	\$0

**MISCELLANEOUS REVENUES** \$11,367 \$40,891 \$0 \$0

<b>Total Revenues:</b>		\$181,509	\$187,151	\$193,000	\$193,000
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**Category: 010** SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$294,516	\$338,738	\$357,889	\$357,889
011200	TERMINATION/SPECIAL PAY	\$1,780	\$14,610	\$14,000	\$14,000
017000	EXTRA HELP	\$117,305	\$117,328	\$205,625	\$205,625
017502	OVERTIME PAY	\$5,263	\$14,236	\$17,500	\$17,500
017509	HOLIDAY OVERTIME PAY	\$1,185	\$0	\$2,000	\$2,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,450	\$723	\$723
018100	EMPLOYER SHARE OASDI	\$24,253	\$28,811	\$33,323	\$33,323
018201	EMPLOYER SHARE RETIREMENT	\$43,033	\$53,239	\$60,212	\$60,212
018204	EMPLOYER SHARE DEFERRED COMP	\$4,528	\$4,547	\$4,500	\$4,500
018300	EMPLOYER SHARE HEALTH INSUR	\$68,992	\$90,895	\$109,057	\$109,057
018307	EMPLYR SHR OTHER POST EMP BEN	\$29,584	\$10,161	\$10,737	\$10,737
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,921	\$2,352	\$2,261	\$2,261
018500	WORKERS COMP EXPOSURE	\$3,809	\$6,219	\$8,249	\$8,249
018501	WORKERS COMP EXPERIENCE	\$6,636	\$10,956	\$13,242	\$13,242

**SALARIES AND BENEFITS** \$605,256 \$693,549 \$839,318 \$839,318

**Category: 030** SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$41	\$0	\$0
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**Budget Unit:** 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)

**Function:** GENERAL

**Activity:** ELECTIONS

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

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

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

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

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**PROGRAM DESCRIPTION**

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

**BUDGET REQUESTS**

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

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

**Function:** GENERAL

**Activity:** PROPERTY MANAGEMENT

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

## INTERMOUNTAIN FAIR

Fund 0100 Intermountain Fair, Budget Unit 159

Lawrence G. Lees, County Executive Officer

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### **PROGRAM DESCRIPTION**

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

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

### **BUDGET REQUESTS**

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

### **SUMMARY OF RECOMMENDATIONS**

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

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

None.

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

This budget was prepared by the County Administrative Office.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**Budget Unit:** 159 - INTERMOUNTAIN FAIR (FUND 0100)

**Function:** GENERAL - PROMOTION

**Activity:** PROMOTION

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$442	\$332	\$150	\$150	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$442</b>	<b>\$332</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 700</b> MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,349	\$0	\$0	\$0	
<b>MISCELLANEOUS REVENUES</b>	<b>\$4,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Revenues:</b>	<b>\$4,791</b>	<b>\$332</b>	<b>\$150</b>	<b>\$150</b>	
<b>Category: 010</b> SALARIES AND BENEFITS					
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,054	\$0	\$0	\$0	
018501 WORKERS COMP EXPERIENCE	\$96	\$884	\$5,332	\$5,332	
<b>SALARIES AND BENEFITS</b>	<b>\$3,150</b>	<b>\$884</b>	<b>\$5,332</b>	<b>\$5,332</b>	
<b>Category: 030</b> SERVICES AND SUPPLIES					
033103 INSUR XP MISCELLANEOUS	\$6,576	\$6,192	\$6,234	\$6,234	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,292	\$8,112	\$4,311	\$4,311	
033700 MAINTENANCE OF STRUCTURES	\$869	\$0	\$5,000	\$5,000	
<b>SERVICES AND SUPPLIES</b>	<b>\$9,737</b>	<b>\$14,304</b>	<b>\$15,545</b>	<b>\$15,545</b>	
<b>Category: 050</b> OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$0	\$13,214	\$0	\$0	
<b>OTHER CHARGES</b>	<b>\$0</b>	<b>\$13,214</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures/Appropriations:</b>	<b>\$12,887</b>	<b>\$28,402</b>	<b>\$20,877</b>	<b>\$20,877</b>	
<b>Net Cost:</b>	<b>\$8,096</b>	<b>\$28,070</b>	<b>\$20,727</b>	<b>\$20,727</b>	

## GENERAL RESERVE

Fund 0170 General Reserves, Budget Unit 160

Lawrence G. Lees, County Executive Officer

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### **PROGRAM DESCRIPTION**

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

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

### **BUDGET REQUEST**

The requested budget for General Reserve contains one revenue item; interest earnings (\$40,000). The current balance in the General Reserve is approximately \$10.6 million. This is 3.0 percent of total Government Funds appropriations (\$369.7 million).

### **SUMMARY OF RECOMMENDATIONS**

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

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

None.

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

This budget was prepared by the County Administrative Office.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Category: 400</b> REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$52,343	\$51,362	\$40,000	\$40,000	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	\$52,343	\$51,362	\$40,000	\$40,000	
<b>Total Revenues:</b>	\$52,343	\$51,362	\$40,000	\$40,000	
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0	
<b>Net Cost:</b>	(\$52,343)	(\$51,362)	(\$40,000)	(\$40,000)	