

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

PROGRAM DESCRIPTION

The Board of Supervisors created the Health and Human Services Agency (HHSA) in June 2006, consistent with AB 1881 and subsequent legislation, which allows any California county to participate in the integration of health and human service programs. HHSA administration costs are approximately five percent of the total HHSA budgeted expenditures and represent all administrative functions, including senior leadership, community relations, fiscal, analysis, contracts management, facilities/information technology support, human resources, and compliance/quality assurance.

BUDGET REQUESTS

FY 2017-18 expenditures are requested at \$123,038 (824.5 percent increase or \$109,729) from the FY 2016-17 Adjusted Budget. Salary and benefit expenditures are increased by \$965,474 (10.6 percent), predominantly attributable to increases in regular salary and benefit accounts, but also increases in position allocations as listed below (resulting in a net increase of nine positions). Services and Supplies are increasing by \$551,865 (29.4 percent), predominantly due to enhanced data processing services, office expense, and information technology services. These costs will be reallocated to programs based upon their actual use of administrative services.

The only revenue in this budget unit comes from administrative charges paid by the IHSS Public Authority, which is increasing 73.1 percent from \$13,309 to \$23,038. All other costs are passed on to HHSA budget units through cost applied accounts for HHSA Administration charges. These cost-applied administrative charges are increasing by \$1.6 million (13.7 percent). The FY 2016-17 HHSA administrative expenditures are projected to generate \$78,436 in savings for other HHSA programs by the end of FY 2016-17. There is one new vehicle capital asset requested for the Office of the Director.

Position Changes Requested for a Net Increase of Six Full-Time Positions as follows: 1) adding two Agency Staff Services Analyst I/II, one Staff Services Analyst I/II, two HHSA Program Manager, one Community Development Coordinator, and one Accountant Auditor III; and 2) deleting one Accountant Auditor I/II.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

To help ensure financial and program sustainability, the HHSA continues to focus on development of sufficient reserves. This effort is threatened in the social services area by the Governor's shift of IHSS costs back to counties, as well as the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand from this new higher-level plateau that we are currently on. The HHSA is planning for this by focusing on building reserves to cover sustainable operations in our key areas of service provision, as well as working to resolve structural budget deficits which have affected us. Additionally, if the federal administration succeeds in repealing the Affordable Care Act and/or reducing federal revenues then this budget could also see a significant fiscal impact. 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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$30	\$0	\$0	\$0	\$0
692730 REIMB ADMIN SERVICES	\$16,087	\$25,077	\$23,038	\$23,038	\$23,038
CHARGES FOR SERVICES	\$16,117	\$25,077	\$23,038	\$23,038	\$23,038
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$67	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$7	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$31,821	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$98	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$507	\$31,986	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$288	\$180	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$288	\$180	\$0	\$0	\$0
Total Revenues:	\$16,913	\$57,244	\$23,038	\$23,038	\$23,038
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$4,937,953	\$5,213,942	\$6,441,343	\$6,441,343	\$6,441,343
011200 TERMINATION/SPECIAL PAY	\$134,287	\$27,811	\$0	\$0	\$0
017000 EXTRA HELP	\$103,460	\$86,390	\$0	\$0	\$0
017502 OVERTIME PAY	\$83,769	\$103,943	\$70,000	\$70,000	\$70,000
017509 HOLIDAY OVERTIME PAY	\$1,525	\$1,663	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$14,790	\$15,371	\$18,120	\$18,120	\$18,120
018100 EMPLOYER SHARE FICA	\$365,280	\$385,789	\$487,016	\$487,016	\$487,016
018201 EMPLOYER SHARE RETIREMENT	\$784,861	\$877,510	\$1,149,306	\$1,149,306	\$1,149,306
018204 EMPLOYER SHARE DEFERRED COMP	\$9,107	\$9,050	\$9,000	\$9,000	\$9,000
018205 EMPLOYER SHARE 401A	\$0	\$0	\$7,247	\$7,247	\$7,247
018300 EMPLOYER SHARE HEALTH INSUR	\$1,052,482	\$1,198,434	\$1,584,334	\$1,584,334	\$1,584,334
018307 EMPLOYR SHR OTHER POST EMP BEN	\$148,128	\$156,407	\$193,241	\$193,241	\$193,241
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$28,876	\$22,665	\$20,667	\$20,667	\$20,667
018500 WORKERS COMP EXPOSURE	\$66,811	\$74,775	\$81,325	\$81,325	\$81,325
018501 WORKERS COMP EXPERIENCE	\$11,352	\$25,254	\$46,294	\$46,294	\$46,294
SALARIES AND BENEFITS	\$7,742,688	\$8,199,009	\$10,107,893	\$10,107,893	\$10,107,893
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,310	\$1,281	\$3,350	\$3,350	\$3,350
032500 COMMUNICATIONS EXPENSE	\$25,595	\$24,878	\$26,000	\$26,000	\$26,000
032590 CHGS FAC MGMT COMM	\$0	\$11	\$0	\$0	\$0

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$8,367	\$9,602	\$15,249	\$15,249	
032700 FOOD EXPENSE	\$195	\$409	\$200	\$200	
032900 HOUSEHOLD EXPENSE	\$1,285	\$1,935	\$500	\$500	
032990 CHGS OC HSHLD SVS	\$25,950	\$32,836	\$30,100	\$30,100	
032991 CHGS OC HSHLD SUPPL	\$4,322	\$4,777	\$5,000	\$5,000	
032992 CHGS FAC MGMT HSHLD XP	\$16,994	\$17,351	\$22,171	\$22,171	
033100 INSURANCE EXPENSE	\$166	\$166	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$20,122	\$22,172	\$23,513	\$23,513	
033103 INSUR XP MISCELLANEOUS	\$4,608	\$5,012	\$4,807	\$4,807	
033105 INSUR XP LIABILITY EXPERIENCE	\$5,868	\$5,436	\$7,426	\$7,426	
033500 MAINTENANCE OF EQUIPMENT	\$835	\$163	\$200	\$200	
033531 MNT EQP IT APRV	\$294	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$14,448	\$21,997	\$11,411	\$11,411	
033700 MAINTENANCE OF STRUCTURES	\$410	\$0	\$10,500	\$10,500	
033790 CHGS OC MAINT STR	\$1,200	\$1,500	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$118,174	\$69,168	\$101,949	\$101,949	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$5	\$0	\$0	
034100 MEMBERSHIPS	\$1,893	\$1,792	\$8,200	\$8,200	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$7,074	\$0	\$0	
034500 OFFICE EXPENSE	\$54,196	\$80,135	\$140,200	\$140,200	
034526 OFFICE XP POSTAGE	\$0	\$318	\$0	\$0	
034527 OFFICE XP PRINTING	\$205	\$57	\$3,500	\$3,500	
034528 OFFICE XP SUPPLIES	\$0	\$17	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$2,340	\$155	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$13,291	\$12,822	\$13,851	\$13,851	
034592 CHGS OC OTHER MAIL SVS	\$9,168	\$10,939	\$11,362	\$11,362	
034800 PROF & SPECIAL SERVICES	\$201,599	\$269,402	\$574,100	\$574,100	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$0	\$60,000	\$60,000	
034815 PROF DATA PROCESSING SVS	\$0	\$0	\$100,000	\$100,000	
034837 PROF PREEMPLOYMENT SVS	\$10,553	\$8,120	\$25,000	\$25,000	
034848 PROF SVS IT APRV	\$0	\$0	\$55,000	\$55,000	
034851 PROF TRAINING SVS	\$23,237	\$22,294	\$24,100	\$24,100	
034890 CHGS FAC MGMT PROF SVS	\$104	\$397	\$1,384	\$1,384	
034892 CHGS IT PROFESSIONAL SVS	\$322,346	\$408,560	\$567,475	\$567,475	
034900 PUBLICATIONS & LEGAL NOTICES	\$340	\$0	\$750	\$750	
035100 RENTS & LEASES OF EQUIPMENT	\$15,686	\$20,065	\$629	\$629	
035300 RENTS & LEASES OF STRUCTURES	\$102,884	\$96,646	\$197,000	\$197,000	
035500 MINOR EQUIPMENT	\$7,338	\$8,090	\$6,700	\$6,700	
035528 MINOR EQP SOFTWARE	\$0	\$1,079	\$145,360	\$145,360	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035529 MNR EQP COMPUTERS	\$38	\$109	\$2,500	\$2,500	
035530 MNR EQP IT APRV	\$309	\$0	\$35,800	\$35,800	
035590 CHGS IT SOFTWARE EQP	\$2,828	\$7,419	\$2,500	\$2,500	
035591 CHGS IT HARDWARE EQP	\$66,058	\$46,839	\$59,600	\$59,600	
035592 CHGS IT TELECOMM EQP	\$286	\$149	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,891	\$1,603	\$8,500	\$8,500	
035745 SP DEPT XP ELECTION WORKER FEE	\$0	\$74	\$0	\$0	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,232	\$9,344	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$12,386	\$20,848	\$27,100	\$27,100	
035940 TRANS/TRVL FUEL	\$1,684	\$1,350	\$1,850	\$1,850	
035941 TRANS/TRVL MILEAGE	\$0	\$123	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$765	\$937	\$4,500	\$4,500	
035990 CHGS FLEET TRANS/TRVL	\$4,026	\$5,604	\$5,058	\$5,058	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$1,125	\$682	\$1,950	\$1,950	
036100 UTILITIES	\$44,698	\$56,771	\$72,540	\$72,540	
SERVICES AND SUPPLIES	\$1,154,669	\$1,318,534	\$2,428,885	\$2,428,885	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$201,891	\$720,947	\$900,043	\$900,043	
OTHER CHARGES	\$201,891	\$720,947	\$900,043	\$900,043	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$0	\$20,000	\$20,000	
CAPITAL ASSETS	\$0	\$0	\$20,000	\$20,000	
Category: 080 INTRAFUND TRANSFERS					
088404 C/A MHSA	(\$759,060)	(\$1,008,215)	(\$1,298,257)	(\$1,298,257)	
088410 C/A MENTAL HEALTH	(\$2,365,498)	(\$2,606,583)	(\$3,621,882)	(\$3,621,882)	
088411 C/A PUBLIC HEALTH	(\$1,712,520)	(\$1,946,740)	(\$2,622,972)	(\$2,622,972)	
088417 C/A CA CHILD SERVICES	(\$122,447)	(\$144,694)	(\$207,013)	(\$207,013)	
088422 C/A ALCOHOL & DRUG	(\$392,363)	(\$500,643)	(\$629,973)	(\$629,973)	
088425 C/A PERINATAL	(\$82,711)	(\$120,382)	(\$136,029)	(\$136,029)	
088501 C/A SOCIAL SERVICES	(\$3,124,552)	(\$3,273,378)	(\$4,205,432)	(\$4,205,432)	
088530 C/A OPPORTUNITY CENTER	(\$468,202)	(\$515,252)	(\$612,225)	(\$612,225)	
088998 C/A PRIOR PERIOD EXP ADJ	\$0	(\$54,881)	\$0	\$0	
INTRAFUND TRANSFERS	(\$9,027,356)	(\$10,170,771)	(\$13,333,783)	(\$13,333,783)	
Total Expenditures/Appropriations:	\$71,892	\$67,719	\$123,038	\$123,038	

Budget Unit: 502 - HEALTH & HUMAN SVS AGENCY ADM (FUND 0140)
Function: PUBLIC ASSISTANCE
Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Cost:	\$54,978	\$10,475	\$100,000	\$100,000	

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

PROGRAM DESCRIPTION

The mission of the Opportunity Center (OC) is to develop productive and meaningful employment opportunities for people with disabilities. Clients working in the program provide janitorial, mail processing and delivery, shredding and photocopying services for County departments. Community customers, including City, State and Federal Offices, are also served by OC clients performing jobs such as bulk mailing, printing, janitorial, grounds maintenance, litter abatement and recycling services.

BUDGET REQUESTS

FY 2017-18 expenditures are requested at \$6.2 million (21.5 percent, or \$1.1 million increase) and revenues are requested at \$5.5 million (20 percent, or \$924,990, increase) leaving a net county cost of \$670,859 (35.8 percent, or \$176,916 increase). The budget projects returning \$562,504 to fund balance at the end of FY 2016-17 and anticipates a fund balance in the amount of \$629,943 at the end of FY 2017-18. A-87 Central Service Charges have increased 71.7 percent, or \$115,035, compared to the FY 2016-17 Adjusted Budget. The department requests to add eight new positions (one is from a deleted position in cost center 501; the others are new position requests): six Employment Services Instructor I/II, one Employment Services Supervisor, and one Job Developer. There are several capital assets requested in the total amount of \$77,500: one replacement cutter, one replacement shredder, one replacement truck with accessories, and one new trailer. Both the new positions and new trailer requests are due to state and federal changes that require greater emphasis in providing community integrated service; that is, providing more services and learning opportunities in a community setting rather than at the OC.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$3,647	\$5,076		\$2,000	\$2,000
REVENUE FROM MONEY & PROPERTY	\$3,647	\$5,076		\$2,000	\$2,000
Category: 500 INTERGOVERNMENTAL REVENUES					
549701 STATE VOCATIONAL REHAB GRANT	\$1,924,899	\$2,344,210		\$2,775,688	\$2,775,688
560100 FED VOCATIONAL REHAB GRANT	\$271,997	\$204,145		\$257,500	\$257,500
INTERGOVERNMENTAL REVENUES	\$2,196,897	\$2,548,356		\$3,033,188	\$3,033,188
Category: 600 CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$212,400	\$223,023		\$236,275	\$236,275
693030 CONTRACT SERVICES REVENUE	\$1,715,614	\$1,910,564		\$1,904,718	\$1,904,718
693031 PRODUCTION SERVICES REVENUE	\$146,320	\$126,846		\$95,000	\$95,000
693032 FNRC MILEAGE REIMB	\$174,833	\$344,735		\$275,000	\$275,000
CHARGES FOR SERVICES	\$2,249,168	\$2,605,170		\$2,510,993	\$2,510,993
Category: 700 MISCELLANEOUS REVENUES					
792300 SEMINAR/CONFERENCE REIMB	\$0	\$0		\$1,000	\$1,000
792500 DONATIONS/CONTRIBUTIONS	\$217	\$0		\$500	\$500
797600 MISCELLANEOUS SALES	\$0	\$0		\$1,500	\$1,500
799390 PRIOR PERIOD EXP ADJUSTMENT	\$672	\$8,660		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$5,946	\$47,955		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$500	\$500		\$0	\$0
799900 CASH OVER/SHORT	(\$50)	\$0		\$0	\$0
MISCELLANEOUS REVENUES	\$7,285	\$57,115		\$3,000	\$3,000
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$51	\$155		\$500	\$500
OTHER FINANCING SRCS SALE C/A	\$51	\$155		\$500	\$500
Total Revenues:	\$4,457,050	\$5,215,873		\$5,549,681	\$5,549,681
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,327,264	\$1,307,145		\$1,939,670	\$1,939,670
011200 TERMINATION/SPECIAL PAY	\$46,940	\$8,135		\$7,800	\$7,800
017000 EXTRA HELP	\$67,963	\$68,778		\$38,614	\$38,614
017502 OVERTIME PAY	\$108,720	\$145,664		\$89,760	\$89,760
017503 SHIFT DIFFERENTIAL	\$12,445	\$13,151		\$13,558	\$13,558
017509 HOLIDAY OVERTIME PAY	\$8,491	\$9,127		\$11,000	\$11,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$364	\$843		\$1,680	\$1,680
018100 EMPLOYER SHARE FICA	\$214,880	\$220,754		\$268,675	\$268,675
018201 EMPLOYER SHARE RETIREMENT	\$211,447	\$222,725		\$351,652	\$351,652

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$5,167	\$5,167	
018300 EMPLOYER SHARE HEALTH INSUR	\$471,993	\$507,557	\$804,005	\$804,005	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$39,816	\$39,216	\$58,191	\$58,191	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$8,578	\$6,463	\$6,702	\$6,702	
018500 WORKERS COMP EXPOSURE	\$37,098	\$41,326	\$44,612	\$44,612	
018501 WORKERS COMP EXPERIENCE	\$171,132	\$231,565	\$220,605	\$220,605	
SALARIES AND BENEFITS	\$2,727,136	\$2,822,455	\$3,861,691	\$3,861,691	
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$0	\$544	\$0	\$0	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$2,931	\$4,553	\$2,200	\$2,200	
032500 COMMUNICATIONS EXPENSE	\$6,632	\$4,871	\$10,000	\$10,000	
032526 COMM CELL PHONES	\$1,780	\$2,739	\$21,000	\$21,000	
032591 CHGS IT COMM	\$4,981	\$8,022	\$7,161	\$7,161	
032700 FOOD EXPENSE	\$1,552	\$1,008	\$2,500	\$2,500	
032900 HOUSEHOLD EXPENSE	\$19,822	\$29,461	\$43,083	\$43,083	
032929 HSHLD XP SUPPLIES	\$124,352	\$132,083	\$100,000	\$100,000	
032992 CHGS FAC MGMT HSHLD XP	\$6,074	\$5,477	\$5,933	\$5,933	
033102 INSUR XP LIABILITY EXPOSURE	\$11,158	\$12,241	\$12,898	\$12,898	
033103 INSUR XP MISCELLANEOUS	\$2,040	\$2,193	\$3,298	\$3,298	
033105 INSUR XP LIABILITY EXPERIENCE	\$6,984	\$11,521	\$7,392	\$7,392	
033500 MAINTENANCE OF EQUIPMENT	\$1,725	\$4,322	\$8,000	\$8,000	
033528 MNT EQP SOFTWARE	\$8,093	\$9,243	\$9,543	\$9,543	
033529 MNT EQP COMPUTERS	\$0	\$1	\$0	\$0	
033533 MNT EQP FLEET MGMT APRV	\$25	\$38	\$318	\$318	
033534 MNT EQP PARTS & SUPPLIES	\$8,176	\$8,904	\$12,000	\$12,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,208	\$8,828	\$10,448	\$10,448	
033700 MAINTENANCE OF STRUCTURES	\$35	\$76	\$45,000	\$45,000	
033729 MNT STR FAC MGMT APRV	\$3,932	\$3,126	\$6,000	\$6,000	
033791 CHGS FAC MGMT MAINT STR	\$23,862	\$27,617	\$29,604	\$29,604	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$26	\$96	\$200	\$200	
034100 MEMBERSHIPS	\$6,948	\$5,514	\$6,216	\$6,216	
034309 MISC XP PRIOR PERIOD REV ADJ	\$6,398	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$2,851	\$0	\$0	
034500 OFFICE EXPENSE	\$30,196	\$109,862	\$65,000	\$65,000	
034526 OFFICE XP POSTAGE	\$490,704	\$474,743	\$475,000	\$475,000	
034527 OFFICE XP PRINTING	\$75	\$55	\$0	\$0	
034528 OFFICE XP SUPPLIES	\$61,755	\$9,859	\$69,866	\$69,866	
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$200	\$200	
034800 PROF & SPECIAL SERVICES	\$33,505	\$22,679	\$45,000	\$45,000	

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034801 PROF ACCOUNTING SVS	\$428,546	\$515,197	\$612,225	\$612,225	
034802 PROF ADMIN SVS	\$28,175	\$39,782	\$38,818	\$38,818	
034803 PROF ADVERTISING & MKTG SVS	\$1,632	\$1,416	\$1,700	\$1,700	
034806 PROF AUDIT SVS	\$6,360	\$0	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$137	\$0	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$4,279	\$9,796	\$5,000	\$5,000	
034851 PROF TRAINING SVS	\$42,405	\$0	\$1,500	\$1,500	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$5	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$276	\$257	\$155	\$155	
034892 CHGS IT PROFESSIONAL SVS	\$60,902	\$61,253	\$82,230	\$82,230	
035100 RENTS & LEASES OF EQUIPMENT	\$42,788	\$58,752	\$46,100	\$46,100	
035300 RENTS & LEASES OF STRUCTURES	\$71,990	\$12	\$0	\$0	
035500 MINOR EQUIPMENT	\$21,835	\$17,312	\$34,000	\$34,000	
035528 MINOR EQP SOFTWARE	\$1,548	\$0	\$2,500	\$2,500	
035529 MNR EQP COMPUTERS	\$0	\$32	\$0	\$0	
035530 MNR EQP IT APRV	\$160	\$0	\$2,500	\$2,500	
035590 CHGS IT SOFTWARE EQP	\$500	\$0	\$21,000	\$21,000	
035591 CHGS IT HARDWARE EQP	\$5,926	\$9,534	\$37,000	\$37,000	
035592 CHGS IT TELECOMM EQP	\$112	\$42	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$316	\$455	\$1,000	\$1,000	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$265	\$146	\$750	\$750	
035900 TRANSPORTATION & TRAVEL	\$1,231	\$5,743	\$10,500	\$10,500	
035940 TRANS/TRVL FUEL	\$49,121	\$47,993	\$70,000	\$70,000	
035941 TRANS/TRVL MILEAGE	\$283	\$274	\$500	\$500	
035942 TRANS/TRVL TRAINING	\$1,602	\$145	\$6,000	\$6,000	
035944 TRANS/TRVL SHIPPING	\$5,941	\$5,258	\$5,500	\$5,500	
035990 CHGS FLEET TRANS/TRVL	\$47,176	\$41,303	\$31,552	\$31,552	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$11	\$52	\$0	\$0	
036100 UTILITIES	\$42,116	\$41,743	\$50,817	\$50,817	
SERVICES AND SUPPLIES	\$1,733,629	\$1,759,044	\$2,060,207	\$2,060,207	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$148,978	\$147,516	\$233,470	\$233,470	
050003 BUILDING & EQUIP COST PLAN CHG	\$19,697	\$12,917	\$41,999	\$41,999	
050800 TAXES & ASSESSMENTS	\$182	\$303	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$1,360,573	\$1,459,572	\$1,441,300	\$1,441,300	
OTHER CHARGES	\$1,529,432	\$1,620,310	\$1,716,769	\$1,716,769	
Category: 070 CAPITAL ASSETS					
065019 1 CUTTER	\$7,525	\$0	\$7,500	\$7,500	

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object 1	2015-16 Actuals 2	2016-17		2017-18 Recommended 4	2017-18 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
065074 1 SHREDDER	\$22,285	\$0		\$10,000	\$10,000
065081 1 TRAILER	\$0	\$0		\$20,000	\$20,000
065083 1 TRUCK W/ ACCESSORIES	\$0	\$0		\$40,000	\$40,000
CAPITAL ASSETS	\$29,810	\$0		\$77,500	\$77,500
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$346,834)	(\$381,172)		(\$336,025)	(\$336,025)
088404 C/A MHSA	(\$1,026)	(\$865)		(\$120)	(\$120)
088410 C/A MENTAL HEALTH	(\$114,066)	(\$124,179)		(\$126,243)	(\$126,243)
088411 C/A PUBLIC HEALTH	(\$31,204)	(\$33,460)		(\$34,335)	(\$34,335)
088422 C/A ALCOHOL & DRUG	(\$4)	\$0		\$0	\$0
088425 C/A PERINATAL	(\$25,454)	(\$31,094)		(\$32,100)	(\$32,100)
088501 C/A SOCIAL SERVICES	(\$676,857)	(\$792,245)		(\$901,992)	(\$901,992)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$56,273)	(\$63,032)		(\$64,812)	(\$64,812)
INTRAFUND TRANSFERS	(\$1,251,721)	(\$1,426,051)		(\$1,495,627)	(\$1,495,627)
Total Expenditures/Appropriations:	\$4,768,287	\$4,775,757		\$6,220,540	\$6,220,540
Net Cost:	\$311,237	(\$440,115)		\$670,859	\$670,859

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 2017-18 budget request includes expenditures of \$50.1 million (increase of \$4 million or 8.8 percent), revenue is requested at \$46.7 million (increase of \$621,836 or 1.3 percent), leaving a net county cost of 3.4 million (increase of \$4.3 million or 100 percent) when compared to the FY 2016-17 Adjusted Budget. The fund this budget is in projects a balance of \$2.7 million at the end of FY 2017-18. The General Fund contribution remains unchanged at \$2.9 million. The large increase is due to the increase in support and care of adults due to the state elimination of the county IHSS Maintenance of Effort (MOE) by determining the Coordinated Care Initiative (CCI) is no longer cost effective for the state. Elimination of the IHSS MOE returns the county share-of-cost to 35 percent of the non-federal costs for this rapidly growing entitlement program.

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, covers any additional CalWORKs entitlement cash aid payment increases as long as the ongoing cumulative costs of all prior increases provided are fully funded. In FY 2017-18 the state eliminated the Maximum Family Grant rule effective January 1, 2017, now providing cash aid for babies born in to a cash-aid family, and approved CalWORKs cash aid payment increases starting with a 1.46 percent increase effective July 1, 2016. In the future, both of these changes could impact the General Fund (county share of cost for the CalWORKs cash aid program is 2.5 percent).

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested. However, the CEO recommended several changes to the other budget in this fund which results in a projected fund balance in the amount of \$4.4 million at the end of FY 2017-18.

PENDING ISSUES AND POLICY CONSIDERATIONS

The most significant threat to this budget lies with the Governor's action to eliminate the CCI. The CCI was implemented in 2012 and replaced the county share of the IHSS program from a set MOE (Shasta County's MOE was set at FY 2011-12 expenditure levels) with annual 3.5 percent increases with a 35 percent of the non-federal costs of the program. The state's elimination of the county IHSS MOE effective July 1, 2017 will shift approximately \$623 million in IHSS costs from the state to counties in FY 2017-18, growing to \$1.8 billion statewide by FY 2022-23. During the period of time the state had the CCI in place the state approved an increase in the Minimum Wage eventually growing to \$15/hour by 2022 (January 1, 2018 \$11/hour), restored the seven percent reduction in service hours, negotiated three paid sick days, and due to a federal court case, implemented the Fair Labor Standards Act (FLSA) overtime rules for IHSS providers effective July 1, 2018. If the state does not mitigate this fiscal impact to counties this budget will be overwhelmed by the costs of this rapidly growing entitlement program.

Another significant threat to this budget lies in the risk associated with growing caseloads in child welfare

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

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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,063,991	\$214,996	\$440,190	\$440,190	
531300 ST FOSTER CARE ASST	\$263,247	\$960,632	\$295,020	\$295,020	
531400 ST AID TO ADOPTIVE CHILDREN	\$0	\$261,380	\$0	\$0	
531500 STATE REALIGNMENT SOCIAL SVS	\$15,518,375	\$14,477,236	\$14,477,237	\$14,477,237	
531501 STATE REALGNMNT FAMILY SUPPORT	\$5,107,571	\$4,473,021	\$5,535,051	\$5,535,051	
531800 STATE FOOD STAMPS	\$208,154	\$182,264	\$225,000	\$225,000	
542603 ST REALIGNMENT 2011 AB109	\$7,766,815	\$8,430,381	\$8,598,988	\$8,598,988	
551000 FEDERAL AID FAM W/DEP CHILDREN	\$3,011,095	\$3,568,773	\$3,499,812	\$3,499,812	
551001 FED SUPPLMNTL SECURITY INCOME	\$119,728	\$128,414	\$116,000	\$116,000	
551100 FEDERAL FOSTER CARE ASST	\$4,367,659	\$4,101,583	\$3,816,663	\$3,816,663	
551410 FEDERAL AID TO ADOPTIVE CHILD	\$5,608,156	\$6,393,501	\$6,609,404	\$6,609,404	
INTERGOVERNMENTAL REVENUES	\$43,034,795	\$43,192,183	\$43,613,365	\$43,613,365	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$3,287	\$597	\$0	\$0	
795120 WELFARE REPAYMENTS	\$201,742	\$162,060	\$200,000	\$200,000	
795121 WELFARE RPYMT FR CHILD SUPPORT	\$378,381	\$402,849	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$91,775	\$84,236	\$0	\$0	
MISCELLANEOUS REVENUES	\$675,186	\$649,742	\$200,000	\$200,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,916,561	\$2,916,561	\$2,916,562	\$2,916,562	
OTHR FINANCING SOURCES TRAN IN	\$2,916,561	\$2,916,561	\$2,916,562	\$2,916,562	
Total Revenues:	\$46,626,543	\$46,758,488	\$46,729,927	\$46,729,927	
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$1,476,910	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$1,476,910	\$0	\$0	\$0	
Category: 050 OTHER CHARGES					
052001 SUPP/CARE CLIENTS	\$62,372	\$156,072	\$0	\$0	
052004 SUPP/CARE MINORS/WARDS	\$12,370,728	\$14,033,547	\$14,579,338	\$14,579,338	
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$15,186,995	\$14,743,253	\$14,509,081	\$14,509,081	
052006 SUPP/CARE FOSTER CHILDREN	\$12,154,641	\$11,925,789	\$12,693,450	\$12,693,450	
052009 SUPP/CARE ADULTS	\$5,009,801	\$5,185,142	\$8,361,292	\$8,361,292	
OTHER CHARGES	\$44,784,538	\$46,043,804	\$50,143,161	\$50,143,161	
Total Expenditures/Appropriations:	\$46,261,449	\$46,043,804	\$50,143,161	\$50,143,161	

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	(\$365,094)	(\$714,683)	\$3,413,234	\$3,413,234

SOCIAL SERVICES-COUNTY INDIGENT CASES

Fund 0060 General Fund, Budget Unit 542

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

PROGRAM DESCRIPTION

State law requires each county to provide General Assistance (GA) to individuals who have no other income or means of support and are not eligible for other categorical assistance, such as Supplemental Security Income/State Supplementary Program (SSI/SSP) or Temporary Assistance to Needy Families (TANF; known in California as CalWORKs). General Assistance is considered a program of last resort. Payments to individuals and costs to administer the program are funded solely by the County General Fund.

There are three groups of General Assistance recipients: "Temporary Incapacitated," "Employable," and "Interim Assistance." "Temporary Incapacitated" provides payment for individuals deemed by a physician to be temporarily unable to work. Generally, such temporary incapacity is limited to six months or less. "Employable" provides employment, training and work experience to recipients. Employable recipients are eligible to participate for only three months out of each twelve month period. "Interim Assistance" provides payments to those individuals meeting General Assistance eligibility criteria who have a disability, and are awaiting a decision on Federal SSI and/or State SSP. Once eligibility for SSI/SSP is determined and benefits begin to flow, repayment of General Assistance aid payments are made to this budget unit from the Social Security Administration.

BUDGET REQUESTS

FY 2017-18 requested expenditures total \$1.7 million, a 15.6 percent (\$326,571) decrease compared to FY 2016-17 Adjusted Budget, primarily due to decreases in administration and the number of assistance payments. Over 75 percent of this budget goes directly to assistance payments for eligible clients. Salaries and operating costs to determine the eligibility of prospective clients and administer the program are charged to this budget as a professional service from the Social Services budget (BU 501) based upon staff time studies. GA payments are considered a loan to the recipient, and revenues in this budget come from repayment of benefits when a client becomes eligible for another assistance program such as SSI/SSP or when they are employed and have the means to repay. These repayment revenues are budgeted status quo at \$400,000. The cost of providing GA payments to individuals who would have been incarcerated but for AB 109 Public Safety Realignment provisions is paid from the County's AB 109 allocation as annually approved by the County's Community Correction Partnership Executive Committee (CCPEC); for FY 2017-18, the budgeted amount is \$75,000 and FY 2016-17 AB 109 revenue is projected at \$124,874. Unspent AB109 funds are reserved in a designated fund balance account for use in future years. The FY 2017-18 requested net county cost to the General Fund is almost \$1.3 million, a 17.6 percent decrease compared to the FY 2016-17 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a reduction in 2011 Realignment revenue in the amount of \$13,448 in order to match the allocation approved by the CCPEC.

PENDING ISSUES AND POLICY CONSIDERATIONS

Monthly maximum GA payments are based on a statutory formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). The current monthly maximum GA monthly aid payment (effective April 1, 2015) is \$328, per the formula authorized by the Board of Supervisors on December 17, 2013. The state legislature approved a four percent increase to the CalWORKs MAP starting with 1.46 percent effective July 1, 2016; the GA payment amount will automatically increase as well and the cost will be borne by the County General Fund pursuant to Board-adopted Resolution 2013-149.

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	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$156,917	\$120,435		\$61,552	\$61,552
INTERGOVERNMENTAL REVENUES	\$156,917	\$120,435		\$61,552	\$61,552
Category: 700 MISCELLANEOUS REVENUES					
799710 GENERAL ASSISTANCE COLLECTIONS	\$475,242	\$543,470		\$400,000	\$400,000
MISCELLANEOUS REVENUES	\$475,242	\$543,470		\$400,000	\$400,000
Total Revenues:	\$632,160	\$663,906		\$461,552	\$461,552
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,730	\$0		\$0	\$0
034800 PROF & SPECIAL SERVICES	\$64,612	\$4,143		\$22,008	\$22,008
034802 PROF ADMIN SVS	\$379,891	\$339,474		\$356,498	\$356,498
SERVICES AND SUPPLIES	\$446,233	\$343,617		\$378,506	\$378,506
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$12,462	\$15,069		\$8,658	\$8,658
052003 SUPP/CARE INDIGENTS	\$1,413,389	\$1,159,933		\$1,386,300	\$1,386,300
OTHER CHARGES	\$1,425,851	\$1,175,003		\$1,394,958	\$1,394,958
Total Expenditures/Appropriations:	\$1,872,084	\$1,518,620		\$1,773,464	\$1,773,464
Net Cost:	\$1,239,924	\$854,713		\$1,311,912	\$1,311,912

HOUSING AND COMMUNITY ACTION PROGRAMS-HOUSING AUTHORITY

Fund 0060 General, Budget Unit 543

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

PROGRAM DESCRIPTION

The Housing Authority administers the Housing Choice Vouchers (formerly Section 8) Rental Assistance Program through a contract with the U.S. Department of Housing and Urban Development (HUD). Monthly rental assistance payments are made directly to landlords on behalf of low-income tenants. Eligibility is limited to families and the elderly or disabled. There are presently 967 tenant-based vouchers in this program. The Housing Authority assists local efforts to provide affordable housing opportunities to low-income residents in Shasta, Modoc, Siskiyou, and Trinity counties.

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).

The Housing Authority's budget continues to record the detail of all expenditures made to administer the Housing Choice Voucher programs; however, beginning in FY 2016-17, those costs are offset by an interfund transfer from the Public Housing Authority (PHA) Housing Assistance budget (593). Federal revenue received from HUD for general administration has transitioned from the Housing Authority budget to the PHA Housing Assistance budget (593).

BUDGET REQUESTS

The FY 2017-18 requested budget includes gross expenditures in the amount of \$918,498 and net expenditures in the amount of \$143,669 after applying a \$774,829 cost-applied from the PHA Housing Assistance budget (593) as well as revenue in the amount of \$56,420, resulting in a net county cost of \$87,249. This is a 31.3 percent increase, or \$20,818, when compared to the FY 2016-17 Adjusted Budget. A-87 Central Services charges have increased by 47.2 percent, or \$49,255. Salaries and Benefits have increased by \$54,160 (10.1 percent) primarily due to an increase in extra-help for a position funded by a HUD grant, as well as standard increases in this object level. Services and Supplies will decrease by 16.9 percent, or \$31,862, primarily due to decreases in Travel and Transportation, and software (there were one-time IT costs associated with replacing the department's software system to streamline business processes while remaining compliant with complex federal requirements in FY 2016-17).

SUMMARY OF RECOMMENDATIONS

The CEO recommends additional reductions in Services and Supplies in the amount of \$6,000 as well as including a new cost-applied from the Health and Human Services Agency who will be renting space from the Housing Authority in FY 2017-18 in the amount of -\$22,610 reducing the net county cost by -\$28,610. Together with CEO recommended changes in budget 590 (Community Action Agency) the Housing Authority has met its FY 2017-18 budget target.

PENDING ISSUES AND POLICY CONSIDERATIONS

As of March 2017, Congress has not passed a final budget for Federal Fiscal Year 2017. It is anticipated that the proposed budget, if passed by Congress and signed by the President, will require HUD to continue to underfund administrative fees earned by housing authorities nationwide. Management has taken steps to curb controllable costs within Services and Supplies. Revenue allocations from HUD will be monitored and expenditure levels will be adjusted accordingly.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
559200 FEDERAL HOUSING AUTHORITY	\$675,191	\$0	\$0	\$0	\$0
559201 FEDERAL HUD GRANT	\$30,783	\$23,773	\$36,420	\$36,420	\$36,420
559210 FED HUD RENT ASST PORTABILITY	\$0	\$0	\$20,000	\$20,000	\$20,000
INTERGOVERNMENTAL REVENUES	\$705,975	\$23,773	\$56,420	\$56,420	\$56,420
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,317	\$6,244	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$1,000	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$1,317	\$7,244	\$0	\$0	\$0
Total Revenues:	\$707,293	\$31,018	\$56,420	\$56,420	\$56,420
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$319,187	\$337,174	\$345,508	\$345,508	\$345,508
011200 TERMINATION/SPECIAL PAY	\$32,840	\$4,529	\$0	\$0	\$0
017000 EXTRA HELP	\$20,958	\$37,349	\$41,453	\$41,453	\$41,453
017517 CELL/PDA COMM ALLOWANCE PROG	\$507	\$392	\$504	\$504	\$504
018100 EMPLOYER SHARE FICA	\$26,418	\$25,589	\$27,553	\$27,553	\$27,553
018201 EMPLOYER SHARE RETIREMENT	\$49,760	\$50,124	\$61,469	\$61,469	\$61,469
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$6,300	\$6,300	\$6,300
018300 EMPLOYER SHARE HEALTH INSUR	\$68,985	\$76,021	\$88,390	\$88,390	\$88,390
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,574	\$10,114	\$10,366	\$10,366	\$10,366
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,908	\$1,567	\$1,237	\$1,237	\$1,237
018500 WORKERS COMP EXPOSURE	\$4,726	\$5,209	\$4,879	\$4,879	\$4,879
018501 WORKERS COMP EXPERIENCE	\$1,224	\$1,406	\$1,003	\$1,003	\$1,003
SALARIES AND BENEFITS	\$536,092	\$549,478	\$588,662	\$588,662	\$588,662
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$36	\$8	\$40	\$40	\$40
032500 COMMUNICATIONS EXPENSE	\$1,632	\$1,855	\$1,900	\$1,900	\$1,900
032590 CHGS FAC MGMT COMM	\$138	\$129	\$139	\$139	\$139
032591 CHGS IT COMM	\$974	\$1,263	\$1,448	\$1,448	\$1,448
032992 CHGS FAC MGMT HSHLD XP	\$10,918	\$10,635	\$11,325	\$11,325	\$11,325
033102 INSUR XP LIABILITY EXPOSURE	\$1,423	\$1,545	\$1,411	\$1,411	\$1,411
033103 INSUR XP MISCELLANEOUS	\$1,080	\$1,166	\$1,062	\$1,062	\$1,062
033105 INSUR XP LIABILITY EXPERIENCE	\$516	\$504	\$475	\$475	\$475
033500 MAINTENANCE OF EQUIPMENT	\$10,289	\$0	\$300	\$300	\$300
033528 MNT EQP SOFTWARE	\$0	\$0	\$7,500	\$7,500	\$7,500
033592 CHGS IT MNT HARD/SOFTWARE	\$673	\$934	\$1,014	\$1,014	\$1,014
033791 CHGS FAC MGMT MAINT STR	\$10,032	\$11,167	\$10,541	\$10,541	\$10,541

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$1,592	\$1,815	\$1,816	\$1,816	\$1,816
034310 MISC XP PRIOR PERIOD EXP ADJ	\$945	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$4,103	\$3,972	\$5,000	\$5,000	\$5,000
034526 OFFICE XP POSTAGE	\$98	\$0	\$0	\$0	\$0
034529 OFFICE XP PUBLICATIONS	\$1,150	\$896	\$1,221	\$1,221	\$1,221
034532 OFFICE XP ENVELOPES	\$902	\$768	\$1,000	\$1,000	\$1,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$377	\$500	\$500	\$500
034591 CHGS OC POSTAGE SVS	\$9,739	\$11,081	\$11,921	\$11,921	\$11,921
034592 CHGS OC OTHER MAIL SVS	\$507	\$717	\$1,053	\$1,053	\$1,053
034800 PROF & SPECIAL SERVICES	\$560	\$259	\$4,500	\$4,500	\$4,500
034806 PROF AUDIT SVS	\$2,000	\$0	\$1,000	\$1,000	\$1,000
034807 PROF BANK SVS	\$0	\$37	\$0	\$0	\$0
034828 PROF LEGAL SVS	\$0	\$24,488	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$1,247	\$747	\$1,000	\$1,000	\$1,000
034854 PROF INTERPRETING SVS	\$0	\$47	\$0	\$0	\$0
034861 PROF HSG SVS	\$11,303	\$2,584	\$5,000	\$5,000	\$5,000
034890 CHGS FAC MGMT PROF SVS	\$576	\$531	\$319	\$319	\$319
034892 CHGS IT PROFESSIONAL SVS	\$17,818	\$33,827	\$25,769	\$25,769	\$25,769
034900 PUBLICATIONS & LEGAL NOTICES	\$396	\$506	\$1,000	\$1,000	\$1,000
035100 RENTS & LEASES OF EQUIPMENT	\$649	\$0	\$4,332	\$4,332	\$4,332
035500 MINOR EQUIPMENT	\$386	\$0	\$0	\$0	\$0
035530 MNR EQP IT APRV	\$950	\$791	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$0	\$39,240	\$7,500	\$7,500	\$7,500
035591 CHGS IT HARDWARE EQP	\$1,950	\$0	\$3,500	\$3,500	\$3,500
035592 CHGS IT TELECOMM EQP	\$54	\$60	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$2,397	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$2,104	\$2,353	\$2,500	\$2,500	\$2,500
035941 TRANS/TRVL MILEAGE	\$31	\$0	\$0	\$0	\$0
035942 TRANS/TRVL TRAINING	\$6,754	\$60	\$6,000	\$6,000	\$6,000
035943 TRANS/TRVL CONFERENCES	\$1,142	\$2,069	\$2,200	\$2,200	\$2,200
035990 CHGS FLEET TRANS/TRVL	\$2,918	\$6,108	\$4,844	\$4,844	\$4,844
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$460	\$460	\$460
036100 UTILITIES	\$19,164	\$22,063	\$20,644	\$20,644	\$20,644
SERVICES AND SUPPLIES	\$126,765	\$187,014	\$150,234	\$150,234	\$150,234
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$46,655	\$74,967	\$66,324	\$66,324	\$66,324
050003 BUILDING & EQUIP COST PLAN CHG	\$66,431	\$29,350	\$87,249	\$87,249	\$87,249
050800 TAXES & ASSESSMENTS	\$24	\$24	\$29	\$29	\$29
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$0	\$20,000	\$20,000	\$20,000

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$113,111	\$104,342	\$173,602	\$173,602	
Category: 080 INTRAFUND TRANSFERS					
088501 C/A SOCIAL SERVICES	\$0	(\$1,214)	(\$22,610)	(\$22,610)	
088590 C/A CAA	(\$2,245)	(\$2,032)	\$0	\$0	
088592 C/A HOUSING HOME IPP	\$0	(\$1,320)	\$0	\$0	
088593 C/A PHA HOUSING ASSISTANCE	\$0	(\$740,032)	(\$774,829)	(\$774,829)	
INTRAFUND TRANSFERS	(\$2,245)	(\$744,599)	(\$797,439)	(\$797,439)	
Total Expenditures/Appropriations:	\$773,724	\$96,235	\$115,059	\$115,059	
Net Cost:	\$66,431	\$65,217	\$58,639	\$58,639	

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

PROGRAM DESCRIPTION

The Shasta County Veterans Services Office (CVSO) was established pursuant to Section 970 of the California Military Veterans Code. The CVSO assists over 25,000 veterans and their dependents residing within the County in obtaining a variety of benefits from the California Department of Veterans Affairs (CDVA) and the U.S. Department of Veterans Affairs. Services include filing for veteran's disability compensation benefits, pension benefits, widow's pensions, vocational rehabilitation, education, home loans, adaptive housing grants, medical and psychological treatment, counseling, life insurance, long term care, burial benefits; and for veterans and their eligible dependents, educational entitlements, and special adaptive housing and auto grants. The CVSO is funded by the CDVA and a County General Fund subsidy.

The non-service-connected pensions for low income and homeless war era veterans are much like Supplemental Security Income (SSI) in that they are based on income and disability factors. This program has been very successful in helping to remove veterans from aid programs such as General Assistance. Under the Medi-Cal Cost Avoidance program, the CVSO coordinates with Shasta County Health and Human Services Agency to identify and assist veterans and their families who have applied for or are receiving aid under the CalWORKs program to explore other financial aid options available under state and federally sponsored programs.

The CVSO manages both an out-reach and in-reach program to assist homeless and special needs veterans living in remote locations within Shasta County. This program includes outpatient clinic briefings during new patient orientation classes, monthly site visits to the senior nutrition center in Burney, special transitional counseling for California National Guard members returning from overseas active duty, as well as a partnership with the California Department of Corrections and Rehabilitation to provide counseling to veterans recently paroled from prison.

BUDGET REQUESTS

The FY 2017-18 requested budget includes expenditures in the amount of \$537,356, an increase of \$95,505 and revenues in the amount of \$110,000 (status quo) resulting in a net county cost of \$427,356; a 28.8 percent increase in the amount of \$95,505 compared to the FY 2016-17 Adjusted Budget. A-87 Central Service charges increased by \$53,185 (165.7 percent). The department anticipates ending FY 2016-17 under budget by \$83,217. State subvention funding is leveling out statewide at \$5.6 million but the annual allocation to Shasta County is fluctuating and so the Veterans Service Officer is conservatively budgeting revenue for the time being.

SUMMARY OF RECOMMENDATIONS

The CEO recommends several reductions in Services and Supplies, primarily in IT charges, in the amount of \$41,136. These reductions, together with FY 2016-17 projected savings, will achieve the FY 2017-18 budget target.

PENDING ISSUES AND POLICY CONSIDERATIONS

CDVA and the California Association of County Veterans Services Officers are reviewing proposed legislative rule changes to the county subvention program that would amend Title 12 of the California Code of Regulations, subchapter 4, subsections 452 and 453. Proposed changes would stabilize annual state subvention funding methodologies (not guaranteed annual allocation amounts) but in return would add county reporting, staffing accreditation, and other requirements. The County Veterans Service Officer is watching this closely and keeping the CEO apprised.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC ASSISTANCE

Activity: VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$101,212	\$132,972	\$110,000	\$110,000	
INTERGOVERNMENTAL REVENUES	\$101,212	\$132,972	\$110,000	\$110,000	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$739	\$2,375	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$19,272	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$20,011	\$2,375	\$0	\$0	
Total Revenues:					
	\$121,223	\$135,347	\$110,000	\$110,000	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$153,562	\$165,095	\$201,253	\$201,253	
011200 TERMINATION/SPECIAL PAY	\$931	\$0	\$0	\$0	
017000 EXTRA HELP	\$45,174	\$21,497	\$10,000	\$10,000	
017502 OVERTIME PAY	(\$2)	\$2,625	\$500	\$500	
017517 CELL/PDA COMM ALLOWANCE PROG	\$686	\$1,445	\$1,440	\$1,440	
018100 EMPLOYER SHARE FICA	\$12,431	\$12,891	\$15,506	\$15,506	
018201 EMPLOYER SHARE RETIREMENT	\$24,422	\$27,820	\$35,724	\$35,724	
018204 EMPLOYER SHARE DEFERRED COMP	\$4,500	\$0	\$9,000	\$9,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$40,983	\$42,581	\$46,684	\$46,684	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,606	\$4,952	\$6,038	\$6,038	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,119	\$788	\$645	\$645	
018500 WORKERS COMP EXPOSURE	\$2,534	\$2,613	\$2,552	\$2,552	
SALARIES AND BENEFITS	\$290,950	\$282,312	\$329,342	\$329,342	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,287	\$2,064	\$2,400	\$2,400	
032590 CHGS FAC MGMT COMM	\$71	\$64	\$100	\$100	
032591 CHGS IT COMM	\$3,619	\$3,721	\$3,860	\$3,860	
032700 FOOD EXPENSE	\$11	\$0	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$184	\$312	\$450	\$450	
032992 CHGS FAC MGMT HSHLD XP	\$8,230	\$8,425	\$8,558	\$8,558	
033102 INSUR XP LIABILITY EXPOSURE	\$762	\$774	\$738	\$738	
033103 INSUR XP MISCELLANEOUS	\$408	\$414	\$356	\$356	
033500 MAINTENANCE OF EQUIPMENT	\$102	\$30	\$300	\$300	
033592 CHGS IT MNT HARD/SOFTWARE	\$523	\$747	\$825	\$825	
033700 MAINTENANCE OF STRUCTURES	\$41	\$0	\$200	\$200	
033791 CHGS FAC MGMT MAINT STR	\$11,055	\$7,475	\$5,869	\$5,869	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$38	\$130	\$200	\$200	

Budget Unit: 570 - VETERANS SERVICES OFFICE (FUND 0060)
Function: PUBLIC ASSISTANCE
Activity: VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034100 MEMBERSHIPS	\$0	\$2,135	\$2,000	\$2,000	\$2,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$868	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$6,946	\$11,016	\$10,000	\$10,000	\$10,000
034591 CHGS OC POSTAGE SVS	\$3,466	\$2,891	\$2,690	\$2,690	\$2,690
034592 CHGS OC OTHER MAIL SVS	\$1,659	\$1,278	\$1,196	\$1,196	\$1,196
034800 PROF & SPECIAL SERVICES	\$2,706	\$0	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$943	\$350	\$700	\$700	\$700
034890 CHGS FAC MGMT PROF SVS	\$391	\$425	\$379	\$379	\$379
034892 CHGS IT PROFESSIONAL SVS	\$13,866	\$14,758	\$16,829	\$16,829	\$16,829
035100 RENTS & LEASES OF EQUIPMENT	\$1,243	\$1,539	\$1,542	\$1,542	\$1,542
035500 MINOR EQUIPMENT	\$81	\$995	\$1,100	\$1,100	\$1,100
035590 CHGS IT SOFTWARE EQP	\$0	\$1,004	\$5,000	\$5,000	\$5,000
035591 CHGS IT HARDWARE EQP	\$0	\$2,722	\$6,000	\$6,000	\$6,000
035592 CHGS IT TELECOMM EQP	\$54	\$0	\$100	\$100	\$100
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$110	\$150	\$150	\$150
035900 TRANSPORTATION & TRAVEL	\$5,908	\$16,814	\$10,000	\$10,000	\$10,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$273	\$300	\$300	\$300
036100 UTILITIES	\$4,062	\$4,236	\$4,234	\$4,234	\$4,234
SERVICES AND SUPPLIES	\$69,536	\$84,715	\$86,076	\$86,076	\$86,076
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$14,055	\$22,887	\$67,824	\$67,824	\$67,824
050003 BUILDING & EQUIP COST PLAN CHG	\$9,206	\$9,206	\$17,456	\$17,456	\$17,456
050800 TAXES & ASSESSMENTS	\$16	\$16	\$22	\$22	\$22
OTHER CHARGES	\$23,279	\$32,111	\$85,302	\$85,302	\$85,302
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$5,247)	(\$6,589)	(\$4,500)	(\$4,500)	(\$4,500)
INTRAFUND TRANSFERS	(\$5,247)	(\$6,589)	(\$4,500)	(\$4,500)	(\$4,500)
Total Expenditures/Appropriations:	\$378,518	\$392,549	\$496,220	\$496,220	\$496,220
Net Cost:	\$257,294	\$257,202	\$386,220	\$386,220	\$386,220

COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

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

PROGRAM DESCRIPTION

The Community Action Agency (CAA) budget unit supports a variety of social service programs that aid senior citizens and the low-income population. Activities include the administrative support for first-time homebuyer down payment assistance programs, tenant-based rental assistance, and for owner-occupied housing rehabilitation. Administration of both the City of Anderson's housing loan portfolio and affordable housing programs is provided via contract with the City of Anderson. Additionally, the CAA administers the City of Shasta Lake's housing rehabilitation program.

The CAA serves as staff and liaison to the Emergency Food and Shelter Program (EFSP) and Community Action Agency local advisory boards.

Not included in this budget are payments made directly to nonprofit agencies by other governmental entities in the amount of \$109,532 for the federal Emergency Food and Shelter Program.

BUDGET REQUESTS

The FY 2017-18 requested budget includes expenditures in the amount of \$512,350 and revenues in the amount of \$421,596 which results in a net county cost of \$90,754; a 52.6 percent increase, or \$31,289, compared to the FY 2016-17 adjusted budget. This is primarily due to a 146.7 percent, or \$39,449, increase in A-87 Central Service charges.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a small decrease in Other Charges as well as including a new cost-applied from the Health and Human Services Agency who will be renting space from the Community Action Agency in FY 2017-18 in the amount of -\$15,119 reducing the net county cost by -\$16,359. Together with CEO recommended changes in budget 543 (Housing Authority) the Community Action Agency has met its FY 2017-18 budget target.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$33,836	\$34,165		\$39,130	\$39,130
LICENSES, PERMITS & FRANCHISES	\$33,836	\$34,165		\$39,130	\$39,130
Category: 500 INTERGOVERNMENTAL REVENUES					
561130 FEDERAL CAA GRANT	\$318,856	\$352,037		\$350,434	\$350,434
561180 FEDERAL FEMA HOMELESS GRANT	\$0	\$2,032		\$2,032	\$2,032
563160 ANDERSON HOME ADMIN	\$3,844	\$9,534		\$20,000	\$20,000
563163 CITY OF SHASTA LAKE CDBG ADMIN	\$7,302	\$10,130		\$10,000	\$10,000
563164 CITY OF ANDERSON CDBG ADMIN	\$3,026	\$854		\$0	\$0
563250 ANDERSON RECAPTURED ADMIN	\$9,943	\$3,514		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$342,973	\$378,104		\$382,466	\$382,466
Category: 600 CHARGES FOR SERVICES					
693030 CONTRACT SERVICES REVENUE	\$0	\$1,583		\$0	\$0
CHARGES FOR SERVICES	\$0	\$1,583		\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$820	\$1,982		\$0	\$0
MISCELLANEOUS REVENUES	\$820	\$1,982		\$0	\$0
Total Revenues:	\$377,629	\$415,835		\$421,596	\$421,596
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$150,013	\$171,507		\$163,999	\$163,999
017000 EXTRA HELP	\$46,278	\$47,577		\$40,000	\$40,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$217	\$330		\$216	\$216
018100 EMPLOYER SHARE FICA	\$11,833	\$13,571		\$13,349	\$13,349
018201 EMPLOYER SHARE RETIREMENT	\$23,822	\$28,524		\$29,213	\$29,213
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0		\$2,700	\$2,700
018300 EMPLOYER SHARE HEALTH INSUR	\$30,392	\$34,535		\$36,850	\$36,850
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,499	\$5,144		\$4,920	\$4,920
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,100	\$919		\$653	\$653
018500 WORKERS COMP EXPOSURE	\$2,489	\$3,015		\$2,572	\$2,572
SALARIES AND BENEFITS	\$270,649	\$305,127		\$294,472	\$294,472
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$44	\$32		\$50	\$50
032500 COMMUNICATIONS EXPENSE	\$1,789	\$2,025		\$2,200	\$2,200
032590 CHGS FAC MGMT COMM	\$87	\$82		\$88	\$88
032591 CHGS IT COMM	\$1,059	\$1,159		\$1,293	\$1,293
032992 CHGS FAC MGMT HSHLD XP	\$6,722	\$6,720		\$7,017	\$7,017

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033100 INSURANCE EXPENSE	\$0	\$33	\$33	\$33	\$33
033102 INSUR XP LIABILITY EXPOSURE	\$749	\$894	\$744	\$744	\$744
033103 INSUR XP MISCELLANEOUS	\$1,320	\$1,356	\$1,252	\$1,252	\$1,252
033500 MAINTENANCE OF EQUIPMENT	\$0	\$3,602	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$750	\$747	\$791	\$791	\$791
033791 CHGS FAC MGMT MAINT STR	\$6,146	\$7,249	\$6,482	\$6,482	\$6,482
034100 MEMBERSHIPS	\$1,083	\$1,202	\$1,202	\$1,202	\$1,202
034500 OFFICE EXPENSE	\$4,517	\$6,335	\$7,000	\$7,000	\$7,000
034526 OFFICE XP POSTAGE	\$204	\$130	\$300	\$300	\$300
034532 OFFICE XP ENVELOPES	\$47	\$70	\$100	\$100	\$100
034591 CHGS OC POSTAGE SVS	\$887	\$1,210	\$1,723	\$1,723	\$1,723
034592 CHGS OC OTHER MAIL SVS	\$307	\$340	\$299	\$299	\$299
034800 PROF & SPECIAL SERVICES	\$0	\$750	\$2,000	\$2,000	\$2,000
034802 PROF ADMIN SVS	\$0	\$2,032	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$1,313	\$229	\$500	\$500	\$500
034861 PROF HSG SVS	\$300	\$0	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$365	\$345	\$208	\$208	\$208
034892 CHGS IT PROFESSIONAL SVS	\$15,365	\$14,149	\$14,267	\$14,267	\$14,267
034900 PUBLICATIONS & LEGAL NOTICES	\$27	\$101	\$600	\$600	\$600
035500 MINOR EQUIPMENT	\$34	\$99	\$0	\$0	\$0
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$0	\$2,500	\$2,500	\$2,500
035530 MNR EQP IT APRV	\$8,550	\$3,958	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$302	\$425	\$1,500	\$1,500	\$1,500
035591 CHGS IT HARDWARE EQP	\$10,770	\$204	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$0	\$60	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$505	\$159	\$500	\$500	\$500
035941 TRANS/TRVL MILEAGE	\$172	\$347	\$200	\$200	\$200
035942 TRANS/TRVL TRAINING	\$15	\$688	\$4,250	\$4,250	\$4,250
035943 TRANS/TRVL CONFERENCES	\$1,493	\$1,874	\$3,000	\$3,000	\$3,000
035990 CHGS FLEET TRANS/TRVL	\$910	\$0	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$36	\$0	\$0	\$0	\$0
036100 UTILITIES	\$11,926	\$13,024	\$12,847	\$12,847	\$12,847
SERVICES AND SUPPLIES	\$77,806	\$71,642	\$72,946	\$72,946	\$72,946
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$10,914	\$9,993	\$18,160	\$18,160	\$18,160
050003 BUILDING & EQUIP COST PLAN CHG	\$2,920	\$16,892	\$48,176	\$48,176	\$48,176
050800 TAXES & ASSESSMENTS	\$15	\$15	\$18	\$18	\$18
052000 SUPPORT & CARE OF PERSONS	\$70,309	\$72,770	\$77,338	\$77,338	\$77,338

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$84,159	\$99,671		\$143,692	\$143,692
Category: 080					
INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$2,850)	(\$1,425)		\$0	\$0
088501 C/A SOCIAL SERVICES	(\$1,900)	(\$1,884)		(\$15,119)	(\$15,119)
INTRAFUND TRANSFERS	(\$4,750)	(\$3,309)		(\$15,119)	(\$15,119)
Total Expenditures/Appropriations:	\$427,865	\$473,132		\$495,991	\$495,991
Net Cost:	\$50,236	\$57,296		\$74,395	\$74,395

CAL-HOME

Fund 0187 General, Budget Unit 591

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

PROGRAM DESCRIPTION

The County was awarded funding under the CalHome Program through the California Department of Housing and Community Development. All CalHome grant monies are currently funded by general obligation bond funds issued by the State of California pursuant to the passage of the Housing and Emergency Shelter Trust Fund Act of 2006, commonly known as Proposition 1C.

The CalHome Program provides assistance to low- and very-low income homeowners for the purpose of rehabilitating substandard, owner-occupied homes. Assistance is provided to homeowners in the form of low-interest loans, which may not exceed \$52,000. Services are offered throughout the unincorporated areas of the County. Housing rehabilitation services include the repair or replacement of roofs, siding, weather-efficient windows, heating systems, air conditioning systems, plumbing, and electrical systems.

In addition, the CalHome Program provides low-interest loans to qualified low-income homebuyers to help with their down payment and closing costs. The maximum home purchase price is \$210,000 and the maximum CalHome loan is \$60,000. Housing loans that total up to \$500,000 are not reflected in this budget. Not reflected in this budget is a new grant award that will support housing loans that total up to \$550,000 for mobile home replacements.

BUDGET REQUESTS

The FY 2017-18 requested budget includes expenditures in the amount of \$17,862 and revenues in the amount of \$10,862 resulting in a net county cost of \$7,000. The budget projects to return \$100,744 to fund balance at the end of FY 2016-17; there is sufficient fund balance to support the FY 2017-18 requested budget. There is no required match or General Fund contribution associated with this budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 591 - HOUSING CALHOME (FUND 0187)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$0	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$0	\$0	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$54,753	\$36,504	\$10,862	\$10,862	\$10,862
INTERGOVERNMENTAL REVENUES	\$54,753	\$36,504	\$10,862	\$10,862	\$10,862
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$695	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$695	\$0	\$0	\$0	\$0
Total Revenues:	\$55,448	\$36,504	\$10,862	\$10,862	\$10,862
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$286	\$190	\$0	\$0	\$0
017000 EXTRA HELP	\$61	\$951	\$16,308	\$16,308	\$16,308
018100 EMPLOYER SHARE FICA	\$22	\$27	\$237	\$237	\$237
018201 EMPLOYER SHARE RETIREMENT	\$45	\$32	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$47	\$49	\$0	\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8	\$5	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1	\$4	\$52	\$52	\$52
018500 WORKERS COMP EXPOSURE	\$4	\$15	\$205	\$205	\$205
SALARIES AND BENEFITS	\$477	\$1,277	\$16,802	\$16,802	\$16,802
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1	\$4	\$60	\$60	\$60
034310 MISC XP PRIOR PERIOD EXP ADJ	\$945	\$0	\$0	\$0	\$0
034861 PROF HSG SVS	\$0	\$75	\$1,000	\$1,000	\$1,000
SERVICES AND SUPPLIES	\$946	\$79	\$1,060	\$1,060	\$1,060
Total Expenditures/Appropriations:	\$1,423	\$1,357	\$17,862	\$17,862	\$17,862
Net Cost:	(\$54,025)	(\$35,147)	\$7,000	\$7,000	\$7,000

HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

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

PROGRAM DESCRIPTION

The Department of Housing and Community Action Programs administers the HOME Investment Partnerships Program (HOME). HOME is authorized under Title II of the Cranston-Gonzalez National Affordable Housing Act, as amended. The program offers a wide range of affordable housing activities.

In the unincorporated area of the County, this program has offered down payment assistance loans for first-time homebuyers and loans to low-income homeowners for owner-occupied housing rehabilitation. The County was awarded \$500,000 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 2017-18 requested budget includes expenditures in the amount of \$484,924 and revenue in the amount of \$134,924. This budget is currently funded by \$350,000 from HOME loan principal repayments; an estimated \$10,000 from interest on loan repayments; and \$95,882 from new HOME grants. The department requests a General Fund Trans-in in the amount of \$16,542 to help support increasing A-87 Central Services charges. The net county cost is increased from \$150,000 in the FY 2016-17 Adjusted Budget to \$350,000 and there is sufficient fund balance to support the FY 2017-18 Requested Budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 592 - HOUSING HOME IPP (FUND 0186)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	(\$289)	(\$3,273)		\$0	\$0
420110 INTEREST ON PAYMENTS	\$28,256	\$22,462		\$10,000	\$10,000
REVENUE FROM MONEY & PROPERTY	\$27,966	\$19,189		\$10,000	\$10,000
Category: 500 INTERGOVERNMENTAL REVENUES					
561163 FED HOME TENANT RENTAL ASSIST	\$190,375	\$339,355		\$95,882	\$95,882
561164 FEDERAL HOME ADMINISTRATION	\$0	\$12,500		\$12,500	\$12,500
INTERGOVERNMENTAL REVENUES	\$190,375	\$351,855		\$108,382	\$108,382
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$16,542		\$16,542	\$16,542
OTHR FINANCING SOURCES TRAN IN	\$0	\$16,542		\$16,542	\$16,542
Total Revenues:	\$218,341	\$387,586		\$134,924	\$134,924
Category: 030 SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$0	\$1,320		\$0	\$0
SERVICES AND SUPPLIES	\$0	\$1,320		\$0	\$0
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$3,043)	\$29,041		\$34,924	\$34,924
052011 SUPP/CARE RECIPIENT HOUSING	\$429,040	\$441,113		\$450,000	\$450,000
OTHER CHARGES	\$425,996	\$470,154		\$484,924	\$484,924
Total Expenditures/Appropriations:	\$425,996	\$471,475		\$484,924	\$484,924
Net Cost:	\$207,654	\$83,888		\$350,000	\$350,000

PHA HOUSING ASSISTANCE

Fund 0185 PHA Housing Assistance Payments, Budget Unit 593

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

PROGRAM DESCRIPTION

The Housing Authority administers the Housing Choice Vouchers (formerly Section 8) Rental Assistance Program through a contract with the U.S. Department of Housing and Urban Development (HUD). Monthly rental assistance payments are made directly to landlords on behalf of low-income tenants. Eligibility is limited to families and the elderly or disabled. There are presently 967 tenant-based vouchers in this program. The Housing Authority assists local efforts to provide affordable housing opportunities to low-income residents in Shasta, Modoc, Siskiyou, and Trinity counties.

Effective January 2, 2012, the California Department of Housing and Community Development transferred 268 tenant-based vouchers to the Housing Authority. This change increased the number of housing vouchers administered from 644 to 912 and expanded the service area to include the counties of Modoc, Siskiyou, and Trinity. Since July 1, 2013, HUD has awarded 55 VASH vouchers, increasing the total number of housing vouchers administered from 912 to 967.

Rental assistance payment activity transitioned out of a fiduciary fund and in to a new PHA Housing Assistance budget (593) beginning in FY 2016-17. The Housing Authority's budget continues to record the detail of all expenditures made to administer the Housing Choice Voucher programs; however, those costs are now offset by an interfund transfer from the Public Housing Authority (PHA) Housing Assistance budget (593). Expenditures in this budget are funded by HUD.

BUDGET REQUESTS

The FY 2017-18 requested budget includes expenditures in the amount of \$5,574,829 and revenue in the amount of \$5,440,500, resulting in a net county cost of \$134,329. Payments in the amount of \$4.8 million made by the Housing Authority directly to landlords are included in this budget. Compared to the FY 2016-17 Adjusted Budget expenditures are status quo and revenue has decreased by \$401,700 (6.9 percent). However, this budget projects to return an additional \$118,295 to fund balance at the end of FY 2016-17; there is sufficient fund balance to support the requested FY 2017-18 requested budget. There is no required match or General Fund contribution associated with this budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

As of March 2017, Congress has not passed a final budget for Federal Fiscal Year 2017. It is anticipated that the proposed budget, if passed by Congress and signed by the President, will require HUD to prorate the amount provided for rental assistance payments; however, the amount of the anticipated proration is unknown at this time. Revenue allocations from HUD will be monitored and expenditure levels will be adjusted accordingly.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 593 - PHA HOUSING ASSISTANCE (FUND 0185)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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	\$1,495	\$500	\$500	
REVENUE FROM MONEY & PROPERTY	\$0	\$1,495	\$500	\$500	
Category: 500 INTERGOVERNMENTAL REVENUES					
559202 FED HOUSING CHOICE VOUCHERS	\$0	\$4,472,111	\$4,750,000	\$4,750,000	
559203 FED HOUSING CHOICE ADMIN FEE	\$0	\$710,232	\$686,000	\$686,000	
INTERGOVERNMENTAL REVENUES	\$0	\$5,182,343	\$5,436,000	\$5,436,000	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$7,171	\$0	\$0	
795560 RECAPTURED PAYMENTS	\$0	\$17,236	\$4,000	\$4,000	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$7,553	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$31,961	\$4,000	\$4,000	
Total Revenues:	\$0	\$5,215,799	\$5,440,500	\$5,440,500	
Category: 030 SERVICES AND SUPPLIES					
034802 PROF ADMIN SVS	\$0	\$740,032	\$774,829	\$774,829	
SERVICES AND SUPPLIES	\$0	\$740,032	\$774,829	\$774,829	
Category: 050 OTHER CHARGES					
052011 SUPP/CARE RECIPIENT HOUSING	\$0	\$4,384,073	\$4,800,000	\$4,800,000	
OTHER CHARGES	\$0	\$4,384,073	\$4,800,000	\$4,800,000	
Total Expenditures/Appropriations:	\$0	\$5,124,105	\$5,574,829	\$5,574,829	
Net Cost:	\$0	(\$91,693)	\$134,329	\$134,329	

**CDBG ADMINISTRATION/HOUSING AND COMMUNITY ACTION
PROGRAMS-HOUSING REHABILITATION**
Fund 0197 Shasta Housing Rehab, Budget Unit 596
Richard W. Kuhns, Psy.D., Housing Authority/Community Action Programs Director

PROGRAM DESCRIPTION

The Housing Rehabilitation/Community Development Block Grant (CDBG) Administration acquires resources and administers rehabilitation and repair activities funded by the CDBG Program for homes owned and occupied by low-income persons. Services are offered in targeted areas throughout the unincorporated area of the County.

The department manages an outstanding loan portfolio of more than \$4 million. As these funds are repaid to the County, they become "program income" and are recycled in to the programs in the form of low interest loans and other activities. During FY 2017-18, 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 2017-18 Requested Budget includes expenditures in the amount of \$38,485 and revenues in the amount of \$24,333. Total appropriations exceed revenue by \$14,152 (47.1 percent more than the 2016-17 Adjusted Budget), which is available from fund balance generated by principal payments to loans receivable. Additionally this budget projects to return \$12,637 to fund balance at the end of FY 2016-17. There is no General Fund contribution associated with this cost center.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 596 - CDBG ADMIN/REHAB (FUND 0197)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$29	\$51	\$0	\$0	
420110 INTEREST ON PAYMENTS	\$19,953	\$63,025	\$10,000	\$10,000	
REVENUE FROM MONEY & PROPERTY	\$19,982	\$63,076	\$10,000	\$10,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
562200 FEDERAL CDBG ADMIN	\$0	\$0	\$14,333	\$14,333	
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$14,333	\$14,333	
Total Revenues:	\$19,982	\$63,076	\$24,333	\$24,333	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$10,916	\$7,168	\$0	\$0	
017000 EXTRA HELP	\$622	\$0	\$17,073	\$17,073	
018100 EMPLOYER SHARE FICA	\$819	\$534	\$248	\$248	
018201 EMPLOYER SHARE RETIREMENT	\$1,743	\$1,217	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$2,533	\$1,766	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$327	\$215	\$0	\$0	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$65	\$29	\$55	\$55	
018500 WORKERS COMP EXPOSURE	\$145	\$98	\$215	\$215	
SALARIES AND BENEFITS	\$17,173	\$11,030	\$17,591	\$17,591	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$29	\$62	\$62	
034800 PROF & SPECIAL SERVICES	\$0	\$290	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$43	\$319	\$20,062	\$20,062	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$507)	\$5,937	\$832	\$832	
OTHER CHARGES	(\$507)	\$5,937	\$832	\$832	
Total Expenditures/Appropriations:	\$16,709	\$17,287	\$38,485	\$38,485	
Net Cost:	(\$3,272)	(\$45,789)	\$14,152	\$14,152	