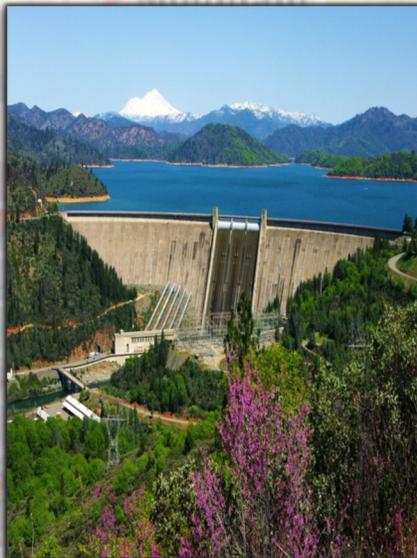




IRON
CLAYTON
RESERVOIR

Adopted Budget Fiscal Year 2019-2020

Recommended by Lawrence G. Lees, County Executive Officer
Compiled by Brian Muir, Auditor-Controller



Lakehead

Shasta
Lake

Shasta
Lake
City

Ingot

Oak Ru

nterville

Redding

Millville

44



Joe Chimenti—District 1



Leonard Moty—District 2
2019 Chair



Mary Rickert—District 3



Steve Morgan—District 4



Les Baugh—District 5

SHASTA COUNTY BOARD OF SUPERVISORS



SHASTA COUNTY OFFICIALS – FY 2019-20

ELECTED

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

APPOINTED

Rick Gurrola	Agricultural Commissioner/Sealer of Weights & Measures
Tracie Neal	Chief Probation Officer
Thomas Schreiber	Chief Information Officer
Terri M. Morelock	Child Support Services Director
Lawrence G. Lees	Clerk of the Board of Supervisors
Lawrence G. Lees	County Executive Officer
Rubin E. Cruse, Jr.	County Counsel
Larry Forero	Farm Advisor
Bret Gouvea	Fire Warden
Donnell Ewert, M.P.H.	Health and Human Services Agency Director
Laura Burch	Housing/Community Action Agency Director
William S. Bateman	Public Defender
Patrick J. Minturn	Public Works Director
Paul Hellman	Resource Management Director
Angela Davis	Support Services Director
Celestina Traver	Veterans Service Officer

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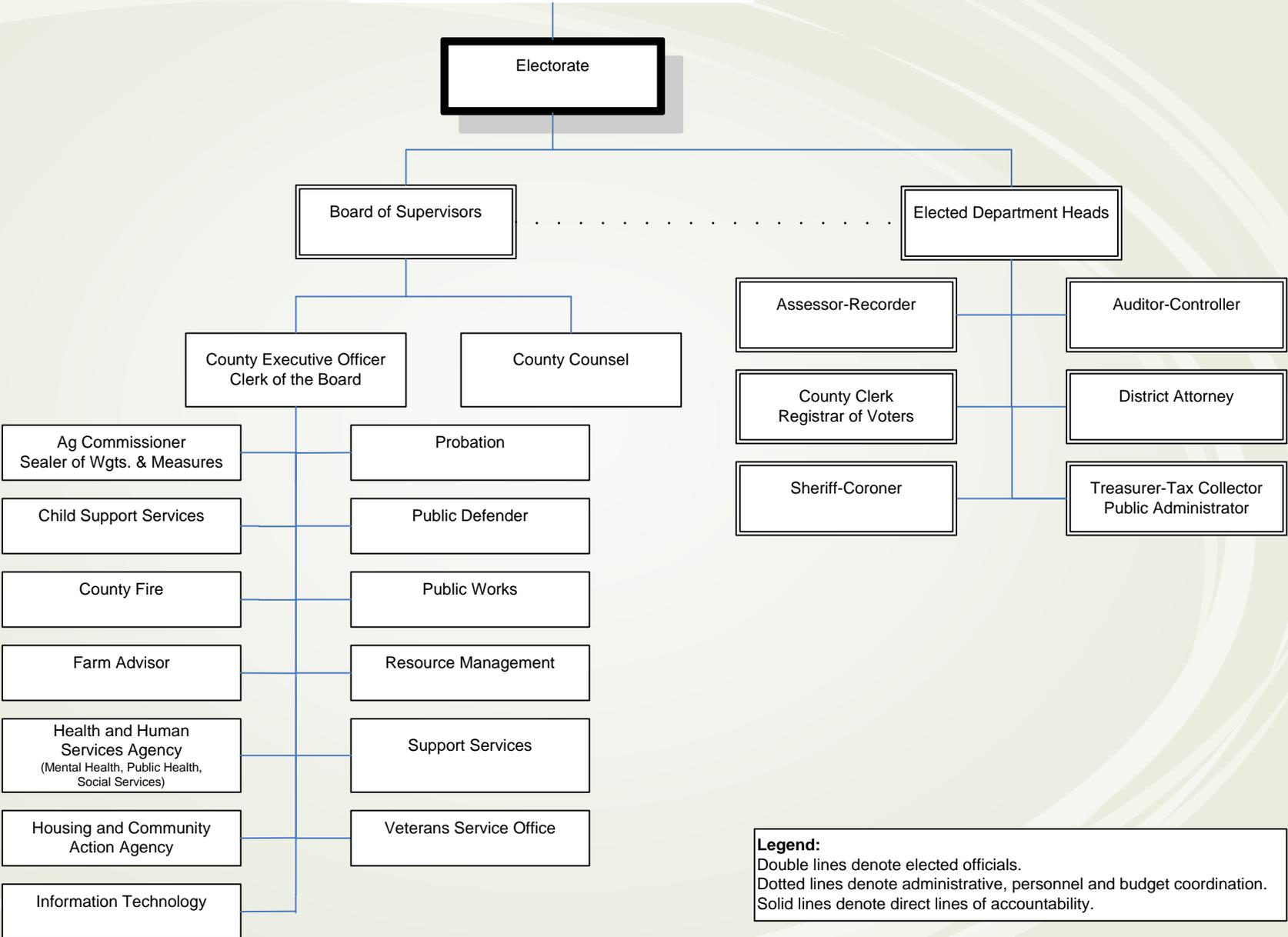
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County of Shasta
Organizational Chart
May 2019



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



Shasta County

Fiscal Year 2019-20

Members of the
Shasta County Board of Supervisors
1450 Court Street, Suite 3088
Redding, CA 96001

Members of the Board:

This document represents Shasta County's Recommended Fiscal Year 2019-20 Budget, pursuant to Section 29062 of the Government Code. The budget is created from a process that includes requests prepared by the operating and support departments of the County, review and recommendations from my office, and compilation by the Auditor-Controller.

The Recommended Budget totals \$494,558,584, including Total Governmental Funds, \$433,658,626; Internal Service Funds, \$27,465,469; Enterprise Funds, \$25,128,412; and Special Districts and Other Agencies governed by the Board of Supervisors, \$8,306,077. The budget represents the efforts of my staff and managers of the County's many departments who worked diligently to prepare a budget that reflects departmental needs and program funding requests as well as the CEO's recommended appropriations for the next fiscal year.

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

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



Lawrence G Lee
County Executive Officer

Attachments:
Budget Overview

BUDGET OVERVIEW

The FY 2019-20 Recommended Budget totals **\$494,558,584**, including,

GOVERNMENTAL FUNDS

- \$ 98,493,348 General Fund
- \$324,613,879 Special Revenue Funds
- \$ 7,586,146 Capital Project Funds
- \$ 2,965,253 Debt Service Funds
- \$433,658,626 Total Governmental Funds

OTHER FUNDS

- \$ 27,465,469 Internal Service Funds
- \$ 25,128,412 Enterprise Funds
- \$ 8,306,077 Special Districts and Other Agencies
- \$ 60,899,958 Total Other Funds

This represents an increase of 10 percent, when compared to the FY 2018-19 Adopted Budget.

About 83 percent of the overall budget is for non-general fund operating departments. Most but not all non-general fund departments have various State and Federal funds earmarked for specific purposes

BUDGET PRINCIPLES

On February 15, 2019, the Board of Supervisors received the FY 2018-19 Mid-Year Report and approved the following principles for the FY 2019-20 Budget:

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

LONG-RANGE PLANNING

The County continues to adhere to conservative spending due to economic uncertainty. Taking a proactive approach to spending reductions in the past several fiscal years has helped keep the County solvent. Our Department Heads know their revenue sources and continue to balance service to our community with appropriate spending. Department Heads are to be commended for this continued dedication.

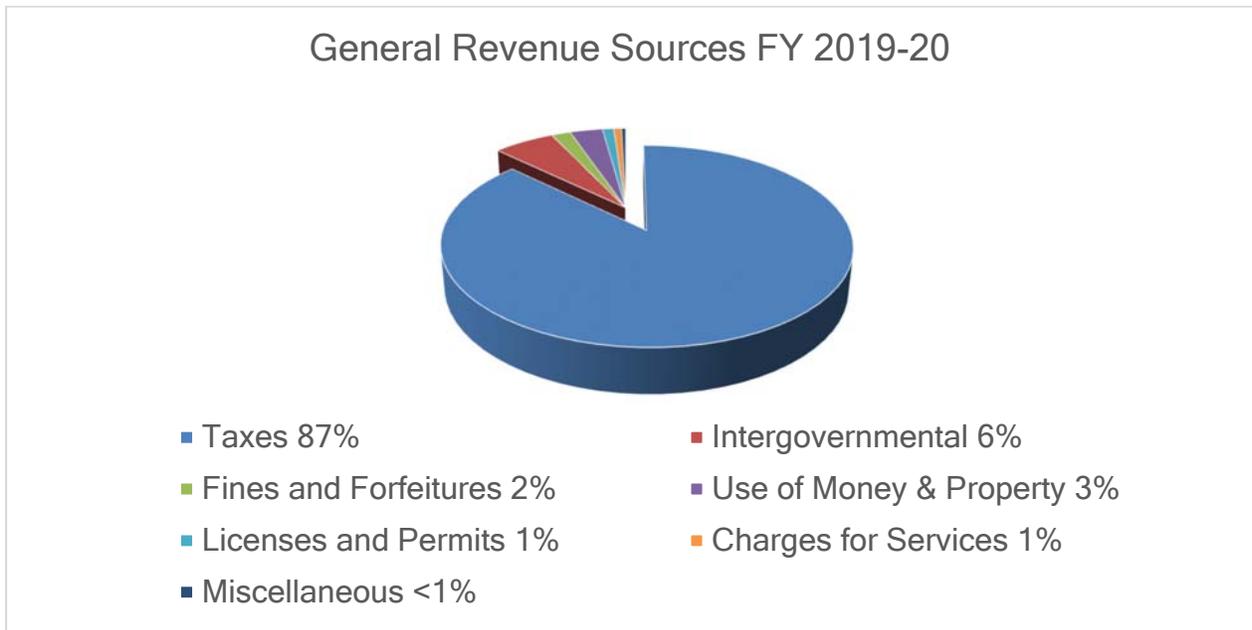
DISCRETIONARY REVENUE

The County's discretionary revenue is derived primarily from various taxes. In the fiscal year ending June 30, 2018, tax revenue increased by 10 percent. However, we remain cautious in projecting the County's discretionary revenue due to economic unknowns. Shasta County experienced two economic downturns in the last 12 years. One in FY

2008-09 and another in FY 2014-15. Although it's difficult to determine when economic declines happen, Shasta County may notice a decrease in the next couple of fiscal years.

FY 2019-20 recommended Discretionary Revenue is \$65.8 million, a 3.0 percent increase compared to the FY 2018-19 estimated year-end. The table below shows a 5 year history along with the various Discretionary Revenue categories.

Revenue Type	FY2015/16 Actual	FY2016-17 Actual	FY2017-18 Actual	FY2018-19 Estimated	FY2019-20 Recommend
Taxes	\$46,902,419	\$50,329,065	\$55,535,674	\$56,308,448	\$57,427,020
Licenses, Permits, Franchises	752,177	755,736	686,022	700,000	700,000
Fines, Forfeitures, Penalties	2,005,944	1,977,632	225,626	1,191,100	1,191,100
Money & Property	977,171	1,272,838	1,350,208	1,761,000	2,011,000
Intergovernmental Revenue	3,999,604	2,735,139	3,551,501	3,793,011	3,793,000
Charges for Services	905,447	922,781	791,940	409,007	490,000
Miscellaneous Revenues	75,585	43,765	28,503	29,207	248,700
Other Transfers-in	0	1,000,000	0	0	0
Sale of Land or Fixed Assets	0	0	12,000	0	0
Grand Total	\$55,618,347	\$59,036,956	\$62,181,474	\$64,191,773	\$65,860,820



NON-DISCRETIONARY REVENUE

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

1991 Realignment (Health and Human Services) is funded through State sales tax and vehicle license fees (VLF) dedicated to public health, mental health, and social services and provide the majority of matching funds for numerous State and Federal funding sources. Under 1991 Realignment, Social Services programs receive payment for the increasing cost of operating entitlement programs by allocation of excess revenues to pay these costs before general growth payments are made. These Realignment revenues, as well as other County resources and State allocations, are used to draw down Federal matching revenues that sustain programs. In the Governor's January Budget proposal, the state projects an overall growth in this revenue of 4.4 percent in FY 2019-20. Pursuant to a report from the Department of Finance (Senate Bill 90, 1991 Realignment Report, January 2019), current revenue estimates indicate a statewide shortfall of about \$9.5 million in FY 2021-22 and nearly \$25 million in FY 2022-23; available revenue cannot support the costs of current programs funded by 1991 Realignment.

2011 Realignment (Health and Human Services) is funded through a State special fund sales tax and VLF. The first priority for growth funds is Federal entitlement programs: Medi-Cal Specialty Mental Health, including those required by Early Periodic Screening, Diagnosis, and Treatment, and Drug Medi-Cal. Our Health and Human Services Agency is advocating for appropriate base levels of funding to support growing costs and will be monitoring how 2011 Realignment will be structured into the future to protect County health and human services operations. In the Governor's May Revise Budget proposal the State projects an overall growth in this revenue of 4.7 percent in FY 2019-20.

Some issues surrounding 2011 Realignment remain unresolved, including the impact of realigned responsibility for Drug Medi-Cal services. Since Drug Medi-Cal was realigned to counties, the counties have taken on a significant federal entitlement program, without guarantee that Realignment funds will grow commensurately with program costs. Funds may have to be diverted from Perinatal and other mental health programs in future years to fund Drug Medi-Cal services should Realignment revenues fail to fully support services, which could potentially escalate costs in other programs such as mental health and child welfare. If Shasta County opts into the 1115 waiver for the Drug Medi-Cal - Organized Delivery System, medical loss risk would be shifted to Partnership Healthplan of California (PHC) in exchange for a set amount of Realignment revenue. The residential aspect of the Perinatal Program would then be paid for by PHC, and the County would need to contract with PHC to obtain revenue to operate the intensive outpatient perinatal program.

Once the waiver is approved, a budget amendment to align the Health and Human Services Agency's budgets with this new model will be brought before the Board of Supervisors.

2011 Realignment (Public Safety) included a major realignment of public safety programs from the State to local governments and an annual funding allocation. The intent of the Community Corrections Partnership Program is to use these realignment funds to reduce recidivism and end the revolving door of lower-level offenders and parole violators through the State's prisons. Shasta County's Community Corrections Partnership Executive Committee, chaired by the Chief Probation Officer, is charged with determining how the State allocation is distributed to applicable County departments and approved its FY 2019-20 budget in February 2019. The District Attorney and Public Defender also receive a separate State allocation (split 50/50) for revocation hearings.

Public Safety Augmentation Proposition 172 Reserve This is one of two public safety reserve funds to offset deficit spending (net County cost) after calculations of use of specific designated funds are completed. When receipts have exceeded the budget they have been set-aside in the Public Safety Fund for future appropriation by the Board of Supervisors. On July 1, 2018, the Prop 172 Reserve was \$7.7 million. The estimated use of this reserve in FY 2018-19 is \$5 million; the estimated use of this reserve in FY 2019-20 is \$2.6 million, leaving an estimated balance of near zero funds at June 30, 2020.

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

Estimated Beginning Balance, 7/1/2018 \$7,722,516

FY 2018-19, Sheriff, several \$3,710,235
FY 2018-19, District Attorney 227 \$1,374,067
FY 2018-19, Probation 263 \$ 40
Total Projected Use FY 2018-19 \$5,084,342

Estimated Ending Balance, 6/30/2019 \$2,638,174

FY 2019-20, Sheriff, several \$2,638,174
FY 2019-20, District Attorney 227 \$ 0
FY 2019-20, Probation 263 \$ 0
Total Estimated Use FY 2019-20 \$2,638,174

Estimated Ending Balance, 6/30/2020 \$0 (less than \$1)

Public Safety General Purpose Reserve (PSGPR) This is the second of two public safety reserve funds to offset deficit spending (net County cost) after calculations of use of specific designated funds are completed. On July 1, 2018, the PSGPR was \$5.18 million. The estimated use of this reserve in FY 2018-19 is the \$1 million use of PSGPR for the Jail approved by the Board April 23, 2019; the estimated use of this reserve in FY 2019-20 is \$4.17 million, leaving an estimated balance of near zero funds at June 30, 2020.

The Recommended Budget draws down the Public Safety General Purpose Reserve, as follows:

Estimated Beginning Balance, 7/1/2018 \$5,183,144

FY 2018-19, Sheriff Jail \$1,016,108 (Jail Budget Amendment Approved April 23, 2019)
FY 2018-19, District Attorney 227 \$ 0
FY 2018-19, Probation 263 \$ 0
Total Projected Use FY 2018-19 \$1,016,108

Estimated Ending Balance, 6/30/2019 \$4,167,036

FY 2019-20, Sheriff, several \$1,539,150
FY 2019-20, District Attorney 227 \$1,932,985
FY 2019-20, Probation 263 \$ 694,901
Total Estimated Use FY 2019-20 \$4,167,036

Estimated Ending Balance, 6/30/2020 \$0 (less than \$1)

APPROPRIATIONS

The Recommended FY 2019-20 General Fund Budget is \$85.5 million, which is similar to the FY 2018-19 Adjusted Budget. The General Fund goes to support functions such as General Government (Board of Supervisor, Auditor-Controller and Assessor), Public Protection (Trial Courts, Public Defender, Building and Planning), Public Assistance (County Indigent Cases, Veterans Services, Community Action Agency), and Education (Library, Farm Advisor). Also, included in the \$85.5 million are the transfers out to budget units outside the General Fund which is defined as General Revenue Uses.

The General Revenue uses for FY 2019-20 are as follows:

GENERAL REVENUE USES FY 2019-20		
Public Safety	\$ 24,890,533	82.69%
Social Services	3,955,297	13.14%
Public Health	617,577	2.05%
Mental Health	276,778	0.92%
Capital Project & ADA	228,849	0.76%
IHSS	70,948	0.24%
Others	61,679	0.20%
Total	\$ 30,101,661	100.00%

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

The Auditor-Controller calculates the County's Maintenance of Effort (MOE) for public safety. The most recent calculation is for FY 2018-19. The FY 2018-19 Adopted Budget for all the public safety departments exceeded the adjusted MOE Base by \$31.2 million. The County subsidy to the combined health and human services programs has been held static over the last several years.

The **General Reserve** is approximately \$10.7 million. This is less than 3 percent of total Governmental Funds appropriations (\$433 million). The Board established a policy for budgetary reserves in December 2007. The goal is to attain a Reserve of five percent of estimated financing uses, less designations for reserves and capital projects, but no less than \$10 million.

OVERVIEW OF SELECT BUDGET UNITS

CAPITAL PROJECTS

The following table illustrates the five projects included in the Land, Buildings, and Improvements FY 2019-20 Recommended Budget:

Project Name	Recommended	Funding Source
Public Works Corp Yard Roof Replacement	\$250,000	Roads
Facilities Management 1958 Placer Roof	60,000	Internal Service Funds
Mental Health and Social Services Roof Replacement	60,000	Mental Health and Social Services
South County Fire Station	7,000,000	Accumulated Capital Outlay
Total Project Cost	\$7,370,000	

COUNTY FIRE

County Fire's requested budget includes appropriations in the amount of \$5.1 million and revenues in the amount of \$3.2 million. Revenues have decreased by \$207,301 compared to the Adjusted FY 2018-19 budget. Appropriations exceed revenues by \$1.78 million and will be covered by fund balance.

The department has requested 3 new capital assets: one fire engine, one truck, and one water tender. The total amount budgeted for capital assets is \$765,000. Due to past ongoing replacement efforts of older vehicles, replacement purchasing has slowed (in turn reducing capital asset purchases for FY 2019-20).

The agreement between Shasta County and California Department of Forestry and Fire Protection (CAL FIRE) has increased \$176,442. The Salaries and Benefits rates are currently estimates and will not be finalized until the conclusion of bargaining negotiations in the near future. However the Salaries and Benefits rate estimates reflect a solid estimate for budgeting purposes. The increase is primarily due to an average 2% increase in the required retirement contributions, a 0.6% increase in health benefits, as well as negotiated salary increases. The State Administrative rate decreased 0.78%.

Overall, County Fire budget appropriations have decreased by \$842,516 as compared to FY 2018-19 Adjusted budget. In FY 2019-20, County Fire will complete a \$1.1 million, three-year replacement plan for new Self Contained Breathing Apparatus (SCBA). Recent changes to the industry guidelines published by the National Fire Protection Association have necessitated a complete replacement of SCBA equipment. County Fire has anticipated this change and reduced new purchasing and maintenance over the last few years. The replacement cycle is nearly complete, and expenditures in FY 2019-20 are substantially lower than last fiscal year. The funds for these purchases have come primarily from fund balance. County Fire continues to closely monitor necessary expenditures and encourage program efficiencies and savings.

The County will continue to provide \$2.5 million in General Fund support for the agreement with CAL FIRE to continue to administer and operate the Shasta County Fire Department and to furnish fire protection.

ELECTIONS

In FY 2018-19 there were two unplanned Special Elections, March and June 2019, and so the Elections budget requested additional General Funds in a budget amendment presented to the Board on May 7, 2019 in order to provide and fund this vital and mandated service to our community. The department estimates a total cost of \$533,344; based on actual costs for the March 2019 election and projected costs for the June 2019 election. This estimate allows for new required return Vote By Mail postage costs Elections Offices must now incur due to the passage of Assembly Bill 216.

Without Special Election costs both the Elections and County Clerk budgets are on target to end FY 2018-19 at/under budget and both FY 2019-20 budget requests are status quo.

HEALTH AND HUMAN SERVICES

The Health and Human Services Agency (HHSA) FY 2019-20 requested use of County General Funds is status quo (\$6.85 million). The combined budgeted fund balance draw for FY 2019-20 from the Social Services, Mental Health, and Public Health reserves is approximately \$14.7 million; the HHSA projects to return \$4.6 million to fund balance at the end of FY 2018-19. The HHSA estimates a fund balance in the amount of \$39.7 million at the end of FY 2018-19 and a balance of \$25.0 million at the end of FY 2018-19 for the Social Services, Mental Health, and Public Health funds. HHSA added 13 new positions and had 15 position changes (add/delete). All of the approved capital assets are replacement assets with the notable exception of a Mobile Clinic Van, which will require further analysis and discussion before final CAO approval is given. During FY 2019-20 HHSA will be conducting a vehicle inventory analysis.

To help ensure financial and program sustainability, the HHSA continues to focus on development of sufficient reserves. A key threat on the horizon is the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand. The HHSA is planning for this by focusing on maintaining sufficient reserves to cover sustainable operations in key areas of service provision, as well as working to resolve structural budget deficits.

Summary of the Challenges facing HHSA

In-Home Supportive Services (IHSS) - The Governor signed Senate Bill (SB) 3 on March 28, 2016 which provides for increases to the state minimum wage beginning on January 1, 2017 and reaching \$15 per hour by 2022. SB 3 additionally removed the exemption of IHSS workers to receive paid sick leave under the Healthy Workplaces, Healthy Families Act of 2014.

The most significant potential threat to this budget lies in the state's previous year's shift of costs to counties for the IHSS Maintenance of Effort (MOE). In FY 2019-20, the Governor is proposing to increase the statewide General Fund commitment to IHSS by \$241.7 million in FY 2019-20, growing to \$547.3 million in FY 2022-23, for a total of an increased commitment of \$1.6 billion over the next four years. This is accomplished through several changes to the current IHSS MOE.

1. Lower the County IHSS MOE base in FY 2019-20 to \$1.56 billion,
2. Reduce the MOE inflation factor from seven percent to four percent,
3. Stop the redirection of Vehicle License Fee (VLF) growth funds from Health, Mental Health, and County Medical Services Program to Social Services,
4. End the State General Fund IHSS mitigation,
5. Return to the original method for calculating IHSS caseload and no longer utilizing accelerated caseload growth, and
6. Fund IHSS administrative costs through a state General Fund allocation.

The increased state General Fund investment will provide needed fiscal relief for counties and allow counties to continue to deliver vital services on behalf of the state. Under the current structure, counties are facing Realignment shortfalls of several hundred million dollars in the coming years and negative impacts to health and mental health programs that would harm the well-being of residents. The Governor's proposal will help avoid these consequences and would create a more sustainable structure for counties to manage IHSS costs. The proposal does not take away all of the risk of Realignment, but dramatically improves the outlook for counties, critical social services, health, and mental health programs.

Furthermore, after the state minimum wage reaches \$15/hour the state participation in future County-negotiated wage and/or health benefit costs increases will be 35 percent of the non-federal share with counties responsible for 65 percent. Currently, the cost-share ratio is 65 percent state 35 percent County.

CalWORKs/General Assistance - Monthly maximum General Assistance (GA) payments are based on a formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). The state has approved a 13.1 percent increase to the CalWORKs MAP effective April 1, 2019; therefore, the GA payment amount will automatically increase as well and the cost will be borne by the County General Fund. However, due to decreased caseloads in the GA program, the HHSA has not requested additional General Funds in FY 2019-20.

County Medical Services Program (CMSP) governing board, which manages the County's indigent health care responsibility (eliminating statutory annual growth allocations until operating revenues fall below two years of operating costs). However, the Governor's proposal to sweep an additional 15 percent of the health Realignment base funding to expand Medi-Cal benefits to undocumented young adults, further threatens counties provision of health and public health services.

Institutes for Mental Disease - Since March 2012, costs for acute hospitalization and Institutes for Mental Diseases (IMDs) increased but then declined to some extent. Most of the IMD costs are ineligible for Medi-Cal reimbursement and, thus, must be supported within department realignment funds. Efforts to mitigate costs in this area have been initiated and are a strong focus of the HHSA, such as contracting with Board and Care providers to provide housing and supportive services for clients to step down from higher levels of care. This has reduced IMD placements from about 55 to an average monthly census of approximately 40.

Continuum of Care Reform (CCR) - On October 11, 2015 Governor Edmund G. Brown Jr. signed legislation that comprehensively reformed placement and treatment options for youth in foster care. Assembly Bill (AB) 403 builds upon years of policy changes to improve outcomes for youth in foster care and provides the statutory and policy framework to ensure services and supports provided to the child or youth and his or her family are tailored toward the ultimate goal of maintaining a stable permanent family. Reliance on congregate care (group homes) is now limited to short-term, therapeutic interventions that are just one part of a continuum of care available for children, youth, and young adults. The new CCR regulations have been implemented by counties over the last year and half including working with group homes rate classification level (RCL) 9-14 to convert to Short Term Therapeutic Residential Treatment Programs (STRTP).

Adult Services - As previously mentioned, revenue received from clients is based on their ability to pay and can fluctuate. HHSA will continue to monitor revenues and prepare a fee analysis to determine if a request to the court will be made for a fee increase. For those mentally ill individuals who have been determined to be "gravely disabled" due to their illness and who require specific care, placement, and treatment assistance, additional resources are provided from the Mental Health budget (BU 410). HHSA is continuing to work on preventative actions in both the Public Guardian and Mental Health programs to reduce institutional placements and hospitalizations by placing clients in the lowest level of appropriate care.

Since the passage of Proposition 47, there have been increased demands from the courts for the County to engage in restoring misdemeanants to competency to stand trial. On occasion, there have been requests to perform investigations for Lanterman/Petris/Short Act (LPS) conservatorships for these misdemeanants. In addition, some felons who cannot be restored to competency to stand trial are returned to Shasta County and the courts have requested investigations for Murphy conservatorships. Both of these situations have required substantial legal and investigative resources.

Public Health - The Public Health Branch is continuing the process to achieve accreditation from the National Public Health Accreditation Board. The accreditation process seeks to advance and standardize quality and performance across public health departments. The Public Health Branch is prepared to submit documentation for peer review in April 2019 and have their site visit sometime in the Fall of 2019.

A significant positive change to this budget lies in the governor's proposed budget changes related to the IHSS Maintenance of Effort (MOE), providing additional state general fund to fund the IHSS program, and thus, eliminating three years of transfers of 1991 Realignment growth from Public Health and Mental Health to Social Services. This change will increase Realignment revenue during the budget year and two out years that was unexpected.

PUBLIC SAFETY

Fiscal Year 2019-20	District Attorney	Probation-Combo	Sheriff-Combo	Grand Total
Total Recommended Expenditures	8,975,867	18,232,040	44,638,300	71,846,207
Total Recommended Revenues	6,761,316	14,123,059	39,874,992	60,759,367
County Contribution (GF)	41.60% 3,733,951	21.43% 3,907,897	38.64% 17,248,685	34.64% 24,890,533
Prop. 172	12.15% 1,090,600	14.64% 2,669,800	22.94% 10,239,600	20.98% 15,075,108
One-Time Add'l Prop. 172 to Jail			1,075,108	
Subtotal GF & Prop. 172	53.75% 4,824,551	36.08% 6,577,697	63.99% 28,563,393	55.63% 39,965,641
Other Revenue Sources	21.58% 1,936,765	41.39% 7,545,362	25.34% 11,311,599	28.94% 20,793,726
Total Recommended Net County Cost	2,214,551	4,108,981	4,763,308	11,086,840
Offset by Misc. Restricted Funds	281,566	3,414,080	585,984	4,281,630
Use of Public Safety Reserves	1,932,985	694,901	4,177,324	6,805,210

Note: Figures do not include Sheriff - Civil Division, Sheriff - Animal Control Division, or District Attorney - Victim Witness Division as those are General Fund units.

The table above reflects the Sheriff, District Attorney, and Chief Probation Officer submitted figures for FY 2019-20 budgets after some modifications. It is important to note that there would have been a negative fund balance in the public safety reserves if not for a "One-Time Add'l Prop. 172 to Jail" revenue augmentation in the amount of \$1,075,108 as shown in the table above. The resulting summary for these three public safety departments is a total net County cost of \$11 million, budgeted to be offset by \$4.3 million in use of miscellaneous restricted funds, for a deficit of \$6.8 million, which will come from a combination of Prop. 172 Reserve and Public Safety General Purpose Reserve. Ongoing deficit spending has depleted the two public safety reserve options and may require funding discussions to support ongoing or increased public safety activities. Although there is a projected balance of less than one dollar as of June 30, 2020, for both public safety reserve options, it is anticipated that projected expenditures and revenues for the remainder of FY 2018-19 are conservative and may yield additional "savings" from FY 2018-19 which may be utilized to offset future expenses.

PUBLIC WORKS

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

The FY 2019-20 requested budget includes expenditures in the amount of \$32 million and revenues in the amount of \$28.8 million. FY 2019-20 expenditures exceed revenue by approximately \$3.2 million including a contingency appropriation of \$300,000 and will be covered by fund balance. On April 13, 2017, the California Legislation passed Senate Bill 1. Over the next ten years, SB-1 will inject an estimated \$7 million annually into transportation for Shasta County roads. The 2017/2018 fires and 2017/2019 winter storms caused severe infrastructure damage. Federal and State emergency funds are anticipated to cover most of the damage.

The department has requested \$1.5 million in new and replacement capital assets, an increase of \$457,500, from the FY 2018-19 Adjusted Budget. The capital asset request for FY 2019-20 include two electric message boards, a power broom, three trailers, 2 trucks, seven vehicles, a mower, an overhead shop crane, an air compressor, and one lathe. A roof replacement project will also take place at the Public Works Corp Yard.

Some of the larger projects that the department plans to undertake in FY 2019-20 include: Shasta County roads overlay, Cove Road repairs, Gas Point Road widening, Whiskey Creek road repairs, Big Bend Road repairs, Olinda Road widening, and Riverland Drive Widening.

The **Facilities Management Division** is financed through charges for service to user departments and does not receive General Fund support. The Division has requested one capital asset carpet extractor to support ongoing maintenance of County buildings.

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

TITLE III PROJECTS

In April 2015, Congress reauthorized the program for two years. It has since expired. The future of the Secure Rural Schools Act is unknown. In all likelihood, it will not be revived.

VETERANS HALLS

This budget unit accounts for expenditures associated with the operation of the four Veterans Halls in Shasta County. Written agreements have been executed for the Anderson, Burney, and Fall River Mills Veterans Halls whereby local veteran's groups utilize and maintain the facilities out of the revenues generated from the rental of the facilities, beverage sales and/or bingo games. There is no such agreement for the Redding Hall, and the expenditures in this budget unit are almost entirely attributable to the operation and maintenance costs associated with that facility. The General Fund supports expenses within this budget.

New gas range units are scheduled to be installed at the Anderson Veteran's Hall and Burney Veteran's Hall in FY 2019-20

RESOURCE MANAGEMENT

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

Environmental Health is charged with the responsibility for enforcement of pertinent California health laws, rules, regulations, and Shasta County Ordinances. The division also provides specific permit and inspection programs which involve sewage disposal, individual wells, solid waste, hazardous materials storage and disclosure, underground tanks, food service facilities, public drinking water systems, swimming pools, housing and institutions, and medical waste management. The FY 2019-20 requested budget includes expenditures in the amount of \$3.02 million and revenues in the amount of \$1.99 million. The FY 2019-20 expenditures increased by \$189,816 and revenues increased by \$168,612 as compared to the FY 2018-19 Adjusted Budget. The FY 2019-20 requested budget expenditures exceed revenue by \$1,030,388 and will be covered by a combination of FY 2018-19 savings and fund balance.

The **Building Department** serves as the code enforcement arm of the Resource Management Department. The FY 2019-20 requested budget includes expenditures in the amount of \$2.6 million and revenues in the amount of \$1.8 million. Expenditures for FY 2019-20 are increased by \$76,268 and revenues increased by \$186,942 as compared to the FY 2018-19 adjusted budget. Based upon estimates for FY 2018-19, it is anticipated the department will end the fiscal year under budget by approximately \$400,000. Total expenditures exceed total revenue by \$1,177,215 and will be covered by a combination of FY 2018-19 savings and fund balance.

The **Planning Division** serves as the land use information center for the County. This division of the Department of Resource Management serves as an integral part of the "planning agency" for the County, the agency being comprised of the Planning Commission, the Board of Supervisors, and adjunct departments. Applicant-driven planning activity has been very slow to rebound from the recession, but is beginning to show signs of increase. The Division is concentrating on projects including the Housing Element Program Implementation and its associated Environmental Impact Report (EIR), and a major wind energy project and its associated EIR. The Division is currently working on several new ordinances and amendments to existing ordinances (short term rentals, agritourism, cannabis cultivation, and wireless internet facilities). The FY 2019-20 requested budget includes expenditures in the amount of \$2.02 million and revenues in the amount of \$575,800. Total expenditures exceed total revenues by \$1.45 million and will be covered by a combination of FY 2018-19 savings and fund balance.

General Plan Update: By law, each California County must adopt and maintain a comprehensive, long-term general plan that governs physical development and land use within its boundaries. Expenditure for the overall General Plan Update (including mandatory general plan amendments associated with the recent Housing Element Update and the pending 2020-2028 Housing Element Update to be completed in 2020) has been included in the budget for FY 2019-20.

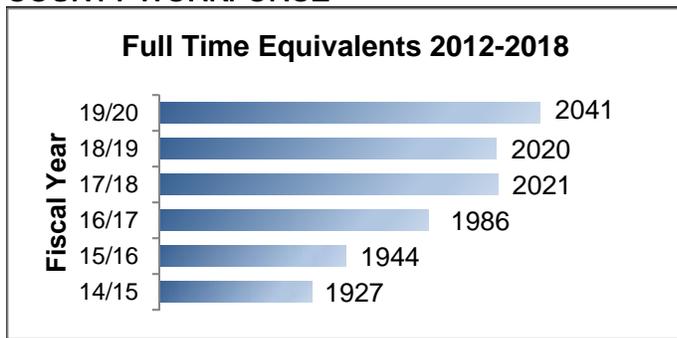
TRIAL COURTS

The County worked closely with the City of Redding, the local Court, and the Judicial Council of California (JCC) on siting the **new courthouse building**. The County and the JCC executed a Purchase Acquisition Agreement whereby the JCC exchanged its equity in the Main Courthouse and Courthouse Annex, and the Justice Center, for the Public

Safety Building. The County vacated the Public Safety Building as of April 1, 2016. The County purchased two office buildings located on Court Street, and remodeled them into offices for Probation staff located in the Public Safety Building. Additionally, a building located at 300 Park Marina Circle was purchased and remodeled into office space for the Sheriff's Office. The District Attorney vacated the Public Safety Building in 2010 after the former library on West Street was remodeled for their use. Upon completion of the new courthouse, the Court will vacate the Main Courthouse/Courthouse Annex and Justice Center. The cost of repurposing and use of the Main Courthouse/Courthouse Annex is to be determined.

The continuing decline in direct payments for Court fines and fees is impacting the County General Fund. Certain Court fines and fees were pledged for the debt service on the Courthouse remodel long-term debt. The shortfall is made up by the General Fund. Once the debt is retired in 2023, any remaining funds in the Courthouse Construction Fund will accrue to the State. The County Administrative Office (CAO) works with the Auditor-Controller to ensure the County's share of these funds is appropriately transferred to the County.

COUNTY WORKFORCE



The Recommended Budget provides for a workforce of 2,041 fulltime equivalents (FTE's). This includes a net increase of 4.50 FTE's.

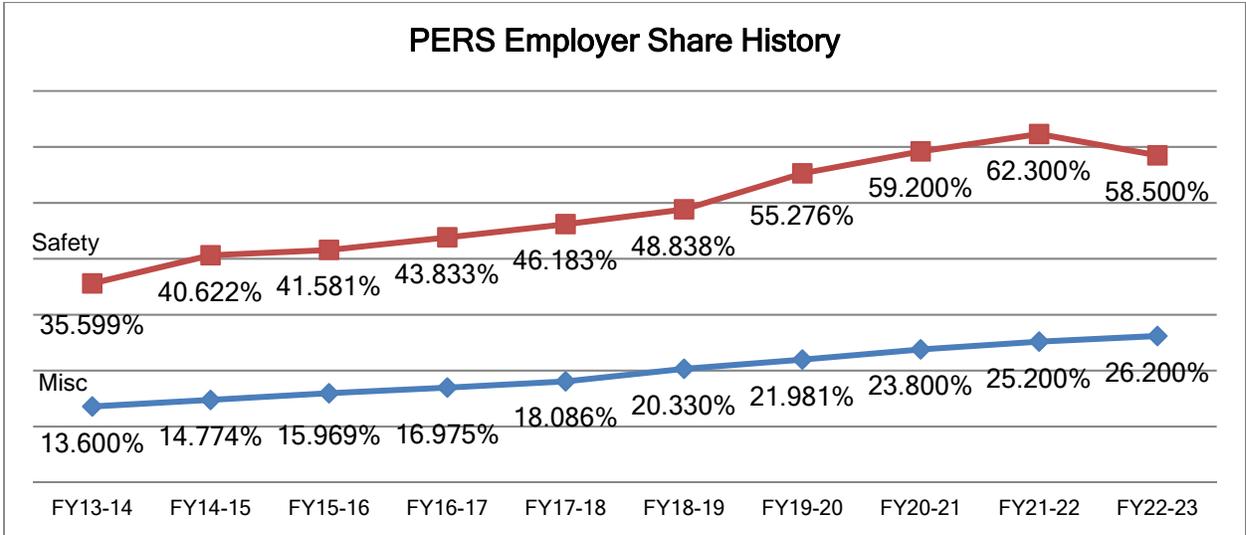
As of March 30, 2019, total vacancies were 266, or 13 percent. The CEO confers with Support Services to review all requests to fill positions. The CEO will continue to review all requests for new positions to ensure they are offset by long-term reliable revenue.

EMPLOYEE BENEFITS

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

The County's share of CalPERS (PERS) retirement in FY 2019-20 is 21.981 percent for Miscellaneous, and 55.276 percent for Safety. By FY 2021-22, PERS estimates these rates will be 25.2 percent for Miscellaneous, and 62.3 percent for Safety.

The volatility in the PERS rates is two-fold - investment losses PERS experienced during the downturn in the market, and assumption changes. In December 2016, PERS Board of Administration voted to change the discount rate from 7.5 percent to 7.0 percent over three years (FY 2017-18 7.735%, FY 2018-19 7.25%, FY 2019-20 7.00%). Additionally, PERS changed other important benchmarks such as the average mortality of retirees and their survivors. In April 2013, PERS announced a change in their amortization and smoothing policies. That is, they will employ an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a five-year period. In March 2014, PERS again changed its actuarial assumptions which will result in employer contribution rate increases starting in FY 2017-18, with the cost spread over 20 years and increases phased in over the first five years and ramped down over the last five years of the 20-year amortization period. The County will continue to monitor these changes and analyze the effects on the overall County budget.



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

Governmental Accounting Standards Board (GASB) 45 requires governmental agencies to conduct an actuarial valuation of the liability for OPEB and report them on their financial statements. The Unfunded Actuarial Accrued Liability is the excess of the Actuarial Accrued Liability over Plan Assets. This represents the amount of the Actuarial Accrued Liability at the valuation date that still must be funded. At June 30, 2018, the County reported a net OPEB liability of \$176 million.

Although GASB does not require governmental agencies to pre-fund their OPEB liability, Shasta County is taking positive steps towards addressing OPEB. The County established two irrevocable OPEB Trusts with initial funding of \$6 million each; and implemented a charge, as a percent of payroll, effective July 1, 2008. This percentage increased to three percent effective July 1, 2015. Additionally, one-time additions to the OPEB-Trusts are made when funding is available. The two OPEB trusts were consolidated in March 2018 into a single OPEB trust with assets of \$56.8 million as of June 30, 2018.

The County implemented a program to match an employee 457 plan contribution of up to three percent of gross salary in a 401(a) plan. It is estimated that the proposal will eliminate the OPEB liability by the year 2040.

We continue to advocate for legislative changes to PEMHCA to give counties greater flexibility in establishing a tiered benefit system; and to work towards OPEB cost avoidance through labor negotiations. Within available resources the County may incrementally increase the payroll charges for OPEB to pass a portion of this expense to State and Federal programs when appropriate.

BONDED INDEBTEDNESS

As of June 30, 2018, the County’s total outstanding debt obligation was \$34.3 million. Of this amount, \$28.9 million comprises bonds that are secured by the County’s lease rental payments and other dedicated sources of revenue and \$725,700 of special assessment debt secured by property subject to the assessment. The remainder of the County’s debt represents loans secured solely by specified revenue sources.

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

factors outside the County's control.

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

Both rating agencies praised the County's ability to grow and sustain a healthy fund balance, currently \$38 million. With economic signs pointing to another recession, a strong fund balance will assist the County to weather the downturn.

CALIFORNIA STATE BUDGET

The Governor's May Revise Budget was released on May 9, 2019. The May Revision projects \$3.2 billion in additional revenues and proposed \$2.8 billion in increase FY 2019-20 General Fund spending above the January budget proposal.

From the California State Association of Counties Budget Action Bulletin dated May 9, 2019, it states:

"Governor Newsom today reemphasized his commitment to dedicate most surplus funds to reserves and one-time spending, with targeted ongoing investments in priority areas, noting that a recession could cost the state's General Fund \$70 billion over three fiscal years.

For counties, the most notable components of the May Revision would:

- Provide counties with flexibility and direct funding to combat homelessness,
- Strengthen the proposal regarding In-Home Supportive Services MOE (Maintenance of Effort), and
- Provide additional resources for disaster response, recovery and prevention."

The CEO will monitor the eventual adoption of a State spending plan for FY 2019-20, and keep the Board apprised of any changes on the County budget and the public we serve.

OTHER AGENCY INVOLVEMENT

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

FINANCING

Total funding requirements for the General Fund, which includes the subsidy to non-general fund departments, is \$85.5 million. This will be offset by revenue, \$84 million, leaving a structural imbalance of \$1.5 million. This will be offset by use of fund balance carryover and General Fund General Purpose fund balance.

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

Department Heads have worked diligently to control spending in the current fiscal year to create fund balance carryover for FY 2019-20. General Fund departments are projected to achieve a 12 percent expenditure reduction in the fiscal year ending June 30, 2019, which will result in a fund balance carryover of \$9 million.

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

CARR FIRE

The Shasta County Director of Emergency Services proclaimed a Local Emergency on July 26, 2018 due to the wildland fire identified as the "Carr Fire". On that same day, State of California Governor Edmund G. Brown Jr., proclaimed a State of Emergency in Shasta County. On August 4, 2018, a Presidential Major Disaster Declaration was declared. After burning 229,651 acres, 100 percent containment of the Carr Fire was achieved on August 30,

2018. This was good news to a weary community and to the firefighters and first responders working the fire.

Surveys of fire damage stand at 1,604 structures destroyed, of which 1,079 were residential structures. Numerous guardrails, power poles, power lines and other public and private infrastructure were damaged or destroyed.

All County departments are to be commended in their response to the Carr Fire event in Shasta County. Their dedication to the community and expertise of services clearly demonstrated their commitment to excellence in Public Service.

Sheriff and Office of Emergency Services

- First responders to Carr Fire event
- Coordinated local law agencies for mutual aid to assist with evacuations and road closures
- Coordinated the Emergency Operations Center with County employees and other County emergency managers
- Point of contact for FEMA/OES inspectors
- Debris Flow Response Plan for burn scar area for pending winter season

County Fire

- First responders to Carr Fire event
- Numerous staff response (professional and volunteer)
- 2 Fire Engines and 1 Rescue vehicle loss
- Command center coordination

County Counsel:

- Weekly conference calls with Sonoma, Napa, Santa Barbara and Ventura County Counsels
- Disaster Proclamations, Resolutions and Ordinances
- Assist Departments with fulfilling Public Records Act requests, contracts, abatements and notices

Community Action Agency

- Completed guidelines to assist fire survivors with Down Payment Assistance Program
- Called, sent letters and emails to all persons on FEMA list to offer general assistance (i.e. waddling & hay bales, counseling services and other services that may be of interest) offer programs such as Tenant Based Rental Assistance, Down Payment Assistance Program, and Owner Occupied Rehab
- Started a wait list for fire survivors for Down Payment Assistance and Rehabilitation loans
- Received and dispersed CSBG Disaster Recovery Funds in the amount \$40K for gift cards for poverty level persons affected by fires for groceries, gas and dining

Housing Authority

- Staff at the Local Assistance Center and Disaster Recovery Center to accept waiting list applications for rental assistance and hand out available rentals in Shasta County
- Created and maintained an available unit list for Shasta County for all fire victims (including homes, apartments, RV space rentals and mobile homes)
- Worked with fire victims to find eligible rental assistance

Assessor Recorder

- Market Value adjustments (i.e. lost home to newly purchased home) 1220 for Carr Fire and 19 for Delta Fire
- Arranged to provide free vital records available at the Disaster Recovery Center

Auditor-Controller

- Work with property owners and insurance agencies to collect and remit insurance proceeds related to debris removal
- Setup Countywide accounting structure in the financial system to assist in tracking expenses and revenues related to the incident
- Work with departments to facilitate CalCard changes to accommodate emergency expenditures

- Process property tax adjustments related to the Carr Fire
- Calculate Countywide estimates for property tax losses

District Attorney

- Bureau of Investigations worked hand in hand with allied agencies to provide security patrols, looting details, escort details, road closures, and repopulation operations
- Investigate unlicensed contractors and property owners charging accelerated rent
- Consumer Fraud, Real Estate Fraud and Environmental Crimes personnel engaged in numerous public education campaigns via presentations or social media
- Multiple multi-agency sting operations resulting in several arrests (i.e. contracting without license)

Clerk/Elections

- Assisted at Local Assistance Center and DRC with Passports, Voter Registration/Address updates and other confidential document replacements

Health and Human Services Agency (HHS)

- Distributed N-95 masks at shelters and various HHS locations
- Maintained a Department Operations Center to manage resource requests and shelter needs
- Assisted at Information Centers
- Produced numerous Public Service Announcements to report poor air quality and toxic ash
- Coordinated with surrounding counties and ambulance agencies to aid in emergency protective measures designed to lessen immediate threats to public health and safety of evacuees
- Received assistance from nurses in Butte, Plumas, Kern, Sacramento and Yuba counties
- Developed a Crisis Counseling program (CalHOPE) to assist clients with the aftermath and associated problems

Information Technology

- GIS support for the EOC
- Point to Point Wireless setup for County Departments at the DRC (Since Cell connectivity didn't work at the old Kmart building)
- WiFi setup at the DRC to connect all the County machines to the County Network
- PC/ system support for the departments manning the DRC
- Worked with City GIS to create the Carr Fire Recovery GIS maps that tracked all DROC activities
- County GIS developed a map-based field application for Opt-In/Opt-Out property cleanup tracking efforts to support both City and County

Probation

- Provide assistance with evacuation and security
- Fully staff call center located at the Emergency Operations Center
- Assist public at Local Assistance Center
- Provide security and transportation for FEMA representatives

Public Works

- Debris Removal of homes and Keswick Fire Hall and Community Center sites
- Coordinating with McConnell Foundation on a Hazard Mitigation Grant Program (HMGP) application to clear brush 200' each side of 100 miles of road
- Oversee 4 projects to replace burned guardrail along County roads (on-system, off-system, Hirz/Delta, Creek)
- Oversee project to remove hazard trees along County roads

- County crews are working with National Park Service staff to remove hazard trees along County roads within the National Recreation Area

Resource Management

- Absorb increase Building permit activity
- As of May 1st a total of 639 Carr Fire related permit applications have been received by the Building Division, 135 of which were for new single-family dwellings, manufactured homes, and mobile homes
- Additional Carr Fire related permits processed by the Building Division include those required for demolition, temporary dwellings, temporary electric service, and residential accessory structures
- In addition, Environmental Health must review onsite wastewater treatment system (OWTS) permit waiver applications for each property affected by the Carr Fire that proposes to utilize an existing OWTS

FEMA Grants Portal

The FEMA grants portal is a web based software platform that allows an applicant to upload projects, supporting documentation, and engage in communications related to damages that are claimed under a Major Disaster. All outstanding projects are still in the process of completion. Shasta County Office of Emergency Services coordinates all the documentation needed in order substantiate the costs of the Carr Fire. Other governmental agencies who have gone through, or are still going through, the major disaster process have reported that FEMA is essentially auditing many projects on the front end. As such, the time it will take to obligate these projects and receive reimbursement is unknown.

Due to the Governor's proclamation and the Presidential major disaster declaration, eligible costs are shared between the federal, state, and local governments. The federal share is 75 percent. The remaining 25 percent is shared between the state and local government with the state share being 75 percent. For eligible Carr Fire related costs that have been documented sufficiently for submission to the California Governor's Office of Emergency Services (CalOES) and Federal Emergency Management Agency (FEMA) the final share for the County after those match percentages is 6.25 percent. County staff are working to track both eligible and non-eligible costs so as to better understand all the fiscal impacts of this incident to the County. The full General Fund impact is unknown at this time

Thank you

The County of Shasta is fortunate to have staff that coordinate effectively and respond to a disaster such as the Carr Fire event. It is much appreciated the number of hours each and every employee dedicated.

It should be noted that this is not a complete list of tasks that have occurred during and after the fire events of 2018.

Summary Schedule

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2019	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	\$ 73,766,090	\$ 2,869,170	\$ 97,149,805	\$ 173,785,065	\$ 98,493,348	\$ 75,291,717	\$ 173,785,065
Special Revenue Funds	-	31,858,259	292,950,145	324,808,404	324,613,879	194,525	324,808,404
Capital Projects Funds	-	7,486,146	100,000	7,586,146	7,586,146	-	7,586,146
Debt Service Funds	-	1	2,965,252	2,965,253	2,965,253	-	2,965,253
Total Governmental Funds	\$ 73,766,090	\$ 42,213,575	\$ 393,165,202	\$ 509,144,868	\$ 433,658,626	\$ 75,486,242	\$ 509,144,868
Other Funds							
Internal Service Funds	\$ -	\$ 7,566,205	\$ 20,022,998	\$ 27,589,203	\$ 27,465,469	\$ 123,734	\$ 27,589,203
Enterprise Funds	-	10,435,165	14,723,620	25,158,785	25,128,412	30,373	25,158,785
Special Districts and Other Agencies	2,774,407	-	5,531,670	8,306,077	8,306,077	-	8,306,077
Total Other Funds	\$ 2,774,407	\$ 18,001,370	\$ 40,278,288	\$ 61,054,065	\$ 60,899,958	\$ 154,107	\$ 61,054,065
Total All Funds	\$ 76,540,497	\$ 60,214,945	\$ 433,443,490	\$ 570,198,933	\$ 494,558,584	\$ 75,640,349	\$ 570,198,933

State Controller Schedules	County of Shasta	Schedule 2
County Budget Act	Governmental Funds Summary	
January 2010 Edition, revision #1	Fiscal Year 2019-20	

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2019	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
0057 IMPACT MITIGATION FEE	\$ -	\$ -	\$ 494,000	\$ 494,000	\$ 7,700	\$ 486,300	\$ 494,000
0060 GENERAL	72,698,883	2,779,276	84,094,905	159,573,064	85,562,007	74,011,057	159,573,064
0062 GENERAL - CAPITAL PROJECTS	-	-	7,173,849	7,173,849	7,173,849	-	7,173,849
0065 GENERAL - FEDERAL TITLE III	-	89,894	-	89,894	\$ 89,894	-	89,894
0100 INTERMOUNTAIN FAIR	12,458	-	200	12,658	7,950	4,708	12,658
0120 OPPORTUNITY CENTER	1,020,657	-	5,264,401	6,285,058	5,646,608	638,450	6,285,058
0150 WILDLIFE	34,092	-	2,450	36,542	5,340	31,202	36,542
0170 GENERAL RESERVES	-	-	120,000	120,000	-	120,000	120,000
Total General Fund	\$ 73,766,090	\$ 2,869,170	\$ 97,149,805	\$ 173,785,065	\$ 98,493,348	\$ 75,291,717	\$ 173,785,065
0080 MENTAL HEALTH	\$ -	\$ 5,933,900	\$ 37,576,350	\$ 43,510,250	\$ 43,486,250	\$ 24,000	\$ 43,510,250
0081 MENTAL HEALTH SERVICES ACT	-	1,391,467	13,373,235	14,764,702	14,764,702	-	14,764,702
0140 SOCIAL SERVICES	-	5,573,265	118,838,226	124,411,491	124,411,491	-	124,411,491
0185 PHA HOUSING ASSISTANCE PYMTS	-	46,467	5,499,855	5,546,322	5,543,322	3,000	5,546,322
0186 HOUSING HOME IPP	-	314,891	334,000	648,891	648,891	-	648,891
0187 HOUSING CALHOME	-	64,900	-	64,900	64,900	-	64,900
0188 ENDANGERED SPECIES	-	199,575	2,200	201,775	201,775	-	201,775
0190 ROADS	-	3,372,997	28,844,902	32,217,899	32,127,899	90,000	32,217,899
0191 ROADS - DUST MITIGATION	-	42,000	8,000	50,000	50,000	-	50,000
0192 CHILD SUPPORT SERVICES	-	83,985	8,036,832	8,120,817	8,120,817	-	8,120,817
0195 PUBLIC SAFETY	-	10,864,365	61,059,367	71,923,732	71,846,207	77,525	71,923,732
0196 PUBLIC HEALTH	-	3,341,020	18,820,504	22,161,524	22,161,524	-	22,161,524
0197 SHASTA HOUSING REHAB	-	575,998	155,574	731,572	731,572	-	731,572
0851 IHSS PUBLIC AUTHORITY	-	53,429	401,100	454,529	454,529	-	454,529
Total Special Revenue Funds	\$ -	\$ 31,858,259	\$ 292,950,145	\$ 324,808,404	\$ 324,613,879	\$ 194,525	\$ 324,808,404
0040 ACCUM CAPITAL OUTLAY	\$ -	\$ 7,486,146	\$ 100,000	\$ 7,586,146	\$ 7,586,146	\$ -	\$ 7,586,146
Total Capital Project Funds	\$ -	\$ 7,486,146	\$ 100,000	\$ 7,586,146	\$ 7,586,146	\$ -	\$ 7,586,146
0070 COURTHOUSE BOND	\$ -	\$ -	\$ 535,019	\$ 535,019	\$ 535,019	\$ -	\$ 535,019
0072 ADMIN CENTER BOND	-	-	2,378,450	2,378,450	2,378,450	-	2,378,450
0073 ENERGY RETROFIT	-	1	51,783	51,784	51,784	-	51,784
Total Debt Service Funds	\$ -	\$ 1	\$ 2,965,252	\$ 2,965,253	\$ 2,965,253	\$ -	\$ 2,965,253
TOTAL GOVERNMENTAL FUNDS	\$ 73,766,090	\$ 42,213,575	\$ 393,165,202	\$ 509,144,868	\$ 433,658,626	\$ 75,486,242	\$ 509,144,868

APPROPRIATIONS LIMIT	\$ 204,839,334
APPROPRIATIONS SUBJECT TO LIMIT	\$ 43,561,958

State Controller Schedules		County of Shasta				Schedule 3
County Budget Act		Fund Balance - Governmental Funds				
January 2010 Edition, revision #1		Fiscal Year 2019-20				Actual <input checked="" type="checkbox"/>
		Estimated <input type="checkbox"/>				
Fund Name	Total Fund Balance June 30, 2019	Less: Obligated Fund Balance			Fund Balance Available June 30, 2019	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
General Fund						
0057 IMPACT MITIGATION FEE	\$ 4,568,892		\$ 4,568,892	\$ -	\$ -	
0060 GENERAL	82,650,160		5,898,725	4,052,552	72,698,883	
0062 GENERAL - CAPITAL PROJECTS	32,424		-	32,424	-	
0065 GENERAL - FEDERAL TITLE III	299,477		299,477	-	-	
0100 INTERMOUNTAIN FAIR	12,458		-	-	12,458	
0120 OPPORTUNITY CENTER	1,059,620		38,962	-	1,020,657	
0150 WILDLIFE	34,092		-	-	34,092	
0170 GENERAL RESERVES	11,059,689		11,059,689	-	-	
Total General Fund	\$ 99,716,811	\$ -	\$ 21,865,745	\$ 4,084,976	\$ 73,766,090	
Special Revenue Funds						
0080 MENTAL HEALTH	\$ 15,488,347		\$ 15,488,347	\$ -	\$ -	
0081 MENTAL HEALTH SERVICES ACT	14,534,979		14,534,979	-	-	
0140 SOCIAL SERVICES	22,586,162		22,586,162	-	-	
0185 PHA HOUSING ASSISTANCE PYMTS	385,545		385,545	-	-	
0186 HOUSING HOME IPP	3,827,113		3,827,113	-	-	
0187 HOUSING CALHOME	1,158,527		1,158,527	-	-	
0188 ENDANGERED SPECIES	199,991		199,991	-	-	
0190 ROADS	5,959,631		5,959,631	-	-	
0191 ROADS - DUST MITIGATION	1,107,489		1,107,489	-	-	
0192 CHILD SUPPORT SERVICES	2,761,211		2,761,211	-	-	
0195 PUBLIC SAFETY	26,433,353		26,433,353	-	-	
0196 PUBLIC HEALTH	13,489,054		13,489,054	-	-	
0197 SHASTA HOUSING REHAB	3,285,916		3,285,916	-	-	
0851 IHSS PUBLIC AUTHORITY	133,147		133,147	-	-	
Total Special Revenue Funds	\$ 111,350,465	\$ -	\$ 111,350,465	\$ -	\$ -	
Capital Project Funds						
0040 ACCUM CAPITAL OUTLAY	\$ 13,329,264		\$ -	\$ 13,329,264	\$ -	
Total Capital Project Funds	\$ 13,329,264	\$ -	\$ -	\$ 13,329,264	\$ -	
Debt Service Funds						
0070 COURTHOUSE BOND	\$ 10,671		\$ 10,671	\$ -	\$ -	
0072 ADMIN CENTER BOND	2,435		2,435	-	-	
0073 ENERGY RETROFIT	130		130	-	-	
Total Debt Service Funds	\$ 13,236	\$ -	\$ 13,236	\$ -	\$ -	
TOTAL GOVERNMENTAL FUNDS	\$ 224,409,775	\$ -	\$ 133,229,446	\$ 17,414,240	\$ 73,766,090	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2019-20	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
0057 IMPACT MITIGATION FEE						
RESTRICTED - IMP FEE ANIMAL CONTROL	\$ 125,560	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 140,560
RESTRICTED - IMP FEE FIRE PROTECTION	830,976	-	-	81,000	81,000	911,976
RESTRICTED - IMP FEE GENERAL GOVERNMENT	752,899	-	-	82,000	82,000	834,899
RESTRICTED - IMP FEE LIBRARY	76,136	-	-	10,000	10,000	86,136
RESTRICTED - IMP FEE PUBLIC HEALTH	429,296	-	-	51,000	51,000	480,296
RESTRICTED - IMP FEE PUBLIC PROTECTION	852,973	-	-	114,000	114,000	966,973
RESTRICTED - IMP FEE SHERIFF	510,558	-	-	55,000	55,000	565,558
RESTRICTED - IMP FEE TRAFFIC	946,626	-	-	76,000	76,000	1,022,626
RESTRICTED - IMP FEE-ADMINISTRATION	43,867	-	-	2,300	2,300	46,167
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
0057 IMPACT MITIGATION FEE TOTAL	\$ 4,568,892	\$ -	\$ -	\$ 486,300	\$ 486,300	\$ 5,055,192
0060 GENERAL						
NONSPENDABLE - PREPAID/OTHER	\$ 825,891	\$ -	\$ -	\$ -	\$ -	\$ 825,891
RESTRICTED - CLERK VITAL STATS	2,818	-	-	306	306	3,124
RESTRICTED - AG FED GRAZING	27,981	-	-	1,200	1,200	29,181
RESTRICTED - AG QUANTITY CONTROL	29,981	300	-	-	-	29,981
RESTRICTED - ST REALIGN LCC AB118 20700	126,115	-	-	19,411	19,411	145,526
RESTRICTED - R/F ELEC RECORD FEE (ERDS)	106,609	-	-	-	-	106,609
RESTRICTED - R/F MICROGRAPHICS FEE	84,407	-	-	-	-	84,407
RESTRICTED - R/F MODERNIZATION FEE	8,498	-	-	48,471	48,471	56,969
RESTRICTED - R/F VITAL/HEALTH STATISTICS	30,315	-	-	-	-	30,315
RESTRICTED - ST REALIGN 2011 AB109 54200	169,227	16,593	16,593	-	-	152,634
RESTRICTED - SMARA	29,669	-	-	3,000	-	29,669
RESTRICTED - SOLID WASTE SURCHARGE	687,720	20,000	31,500	-	-	656,220
RESTRICTED - UGT PENALTIES	284,712	40,000	40,000	-	-	244,712
RESTRICTED - COMM EDUC SOLID WASTE	260,448	-	-	15,000	30,000	290,448
RESTRICTED - GEN PLAN MAINTENANCE	292,854	-	-	35,000	35,000	327,854
RESTRICTED - SAFE DRINKING WATER	168,458	53,000	48,000	-	-	120,458
RESTRICTED - CASP CERTIFICATION TRAINING	5,274	-	-	9,000	10,000	15,274
RESTRICTED - PROP 63 CALVET MH OUTREACH	15,000	-	15,000	-	-	-
RESTRICTED - ST DOF CENSUS DATA CTR GRT	33,000	-	-	5,711	25,166	58,166
RESTRICTED - FED FEMA HOMELESS GRT	-	767	-	-	-	-
RESTRICTED - ST AFFORDABLE HOUSING GRT	-	50,000	-	-	-	-
RESTRICTED - MARRIAGE LICENSE	2,875	2,784	-	-	3,200	6,075
RESTRICTED - ST HOMELESS EMERG AID PRGM	2,695,572	2,643,417	2,628,183	-	-	67,389
RESTRICTED - CONTINUUM OF CARE CONTRACT	4,302	-	-	32,555	7,900	12,202
RESTRICTED - ANDERSON HOME ADMIN	-	1,605	-	-	-	-
RESTRICTED - DONATION RDG RANCHERIA	7,000	-	-	-	-	7,000
ASSIGNED - IMPREST CASH	3,325	-	-	-	-	3,325
ASSIGNED - EQUIP REPLACEMENT AG	5,710	-	-	-	-	5,710
ASSIGNED - SRMC SART	17,108	-	-	-	-	17,108
ASSIGNED - DEBT SERVICE - 1 YEAR	3,126,471	-	-	-	-	3,126,471
ASSIGNED - HATCHET COM BNFT AGRMT	499,938	-	-	-	-	499,938
ASSIGNED - HATCHET COM BNFT-BURNEY LIBRARY	400,000	-	-	-	-	400,000
GENERAL PURPOSE	-	-	-	67,978,508	73,830,403	73,830,403
0060 GENERAL TOTAL	\$ 9,951,277	\$ 2,828,466	\$ 2,779,276	\$ 68,148,162	\$ 74,011,057	\$ 81,183,058
0062 GENERAL - CAPITAL PROJECTS						
ASSIGNED - CAPITAL PROJECTS	\$ 32,424	\$ -	\$ -	\$ -	\$ -	\$ 32,424
0062 CAP PROJECTS TOTAL	\$ 32,424	\$ -	\$ -	\$ -	\$ -	\$ 32,424
0065 GENERAL - FEDERAL TITLE III						
TITLE III EMERG RESPONSE ACTIVITIES	\$ 23,153	\$ 28,523	\$ 23,153	\$ -	\$ -	-
TITLE III CO FIRE MUTUAL AID	38,606	31,371	36,741	-	-	1,865
TITLE III WSRCD FIRE PROTECTION PLAN	40,191	30,000	-	-	-	40,191
RESTRICTED - GENERAL PURPOSE	197,527	-	30,000	-	-	167,527
0065 GEN FOREST TITLE III TOTAL	\$ 299,477	\$ 89,894	\$ 89,894	\$ -	\$ -	\$ 209,583
0100 INTERMOUNTAIN FAIR						
UNASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ 14,423	\$ 4,708	\$ 4,708
0100 INTERMOUNTAIN FAIR TOTAL	\$ -	\$ -	\$ -	\$ 14,423	\$ 4,708	\$ 4,708
0120 OPPORTUNITY CENTER						
NONSPENDABLE - PREPAID/OTHER	\$ 38,962	\$ -	\$ -	\$ -	\$ -	\$ 38,962

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
UNASSIGNED - GENERAL PURPOSE	-	-	-	839,645	638,450	\$ 638,450
0120 OPPORTUNITY CNTR TOTAL	\$ 38,962	\$ -	\$ -	\$ 839,645	\$ 638,450	\$ 677,413
0150 WILDLIFE						
UNASSIGNED - GENERAL PURPOSE	\$ -	\$ -	\$ -	\$ 28,214	\$ 31,202	\$ 31,202
0150 WILDLIFE TOTAL	\$ -	\$ -	\$ -	\$ 28,214	\$ 31,202	\$ 31,202
0170 GENERAL RESERVES						
RESTRICTED - CSA REVOLVING	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
RESTRICTED - GENERAL RESERVE	11,009,689	-	-	120,000	120,000	11,129,689
0170 GENERAL RESERVES TOTAL	\$ 11,059,689	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 11,179,689
Total General Fund	\$ 25,950,721	\$ 2,918,360	\$ 2,869,170	\$ 69,636,744	\$ 75,291,717	\$ 98,373,268

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Obligated Fund Balances - By Governmental Funds Fiscal Year 2019-20	Schedule 4
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Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Special Revenue Funds

0080 MENTAL HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 33,351	\$ -	\$ -	\$ -	\$ -	\$ 33,351
RESTRICTED - ALCOHOL EDUC/PREVENTION	18,912	-	-	-	-	18,912
RESTRICTED - ALCOHOL PROGRAMS	184,116	41,000	-	-	24,000	208,116
RESTRICTED - ST REALIGNMENT AB109	10,291	72,972	10,291	-	-	-
RESTRICTED - WHOLE PERSON CARE PROG	910,510	855,721	910,510	-	-	-
RESTRICTED HHSA IGT	7,090,165	900,000	900,000	-	-	6,190,165
RESTRICTED HHSA 1991/2011 STATE REALGNMNT	7,241,001	4,016,207	4,113,099	-	-	3,127,902
RESTRICTED - GENERAL PURPOSE	-	24,000	-	-	-	-
0080 MENTAL HEALTH TOTAL	\$ 15,488,347	\$ 5,909,900	\$ 5,933,900	\$ -	\$ 24,000	\$ 9,578,447
0081 MENTAL HEALTH SERVICES ACT						
NONSPENDABLE - PREPAID/OTHER	\$ 6,093	\$ -	\$ -	\$ -	\$ -	\$ 6,093
RESTRICTED - GENERAL PURPOSE	14,528,885	1,391,467	1,391,467	-	-	13,137,418
0081 MENTAL HEALTH TOTAL	\$ 14,534,979	\$ 1,391,467	\$ 1,391,467	\$ -	\$ -	\$ 13,143,512
0140 SOCIAL SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 126,580	\$ -	\$ -	\$ -	\$ -	\$ 126,580
RESTRICTED - CPS DONATIONS	821	-	821	-	-	-
RESTRICTED - ST REALIGN LCC AB109 (HHSA GA)	94,648	14,176	14,176	-	-	80,472
RESTRICTED - ST REALIGN 1991/2011	19,552,683	4,125,735	2,746,938	-	-	16,805,745
RESTRICTED - SS RESERVE/REALIGN GEN FUND	2,811,330	1,433,354	2,811,330	-	-	-
RESTRICTED - IMPREST CASH	100	-	-	-	-	100
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
0140 SOCIAL SERVICES TOTAL	\$ 22,586,162	\$ 5,573,265	\$ 5,573,265	\$ -	\$ -	\$ 17,012,897
0185 PHA HOUSING ASSISTANCE						
RESTRICTED - FED HOUSING CHOICE VOUCHERS	\$ 216,874	\$ -	\$ -	\$ -	\$ -	\$ 216,874
RESTRICTED - FED HOUSING CHOICE ADMIN FEE	87,505	46,467	46,467	-	-	41,038
RESTRICTED - FED HCV MAINSTREAM HAP	81,166	-	-	-	-	81,166
RESTRICTED - FED HCV MAINSTREAM ADMIN	-	-	-	3,000	3,000	3,000
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
0185 HOUSING ASSISTANCE TOTAL	\$ 385,545	\$ 46,467	\$ 46,467	\$ 3,000	\$ 3,000	\$ 342,078
0186 HOUSING HOME IPP						
RESTRICTED - HOUSING HOME IPP	\$ 3,117,115	\$ 264,891	\$ 264,891	\$ -	\$ -	\$ 2,852,224
RESTRICTED - GENERAL PURPOSE	709,998	50,000	50,000	-	-	659,998
0186 HOUSING HOME IPP TOTAL	\$ 3,827,113	\$ 314,891	\$ 314,891	\$ -	\$ -	\$ 3,512,222
0187 HOUSING CALHOME						
RESTRICTED - HOUSING CALHOME	\$ 967,028	\$ 64,800	\$ 64,800	\$ -	\$ -	\$ 902,228
RESTRICTED - GENERAL PURPOSE	191,500	100	100	-	-	191,400
0187 HOUSING CALHOME TOTAL	\$ 1,158,527	\$ 64,900	\$ 64,900	\$ -	\$ -	\$ 1,093,627
0188 ENDANGERED SPECIES						
RESTRICTED - KNIGHTEN RD BEETLE MITIG	\$ 199,991	\$ 199,575	\$ 199,575	\$ -	\$ -	\$ 416
RESTRICTED - GENERAL PURPOSE	-	-	-	-	-	-
0188 ENDANGERED SPECIES TOTAL	\$ 199,991	\$ 199,575	\$ 199,575	\$ -	\$ -	\$ 416
0190 ROADS						
NONSPENDABLE - INVENTORY	\$ 359,622	\$ -	\$ -	\$ -	\$ -	\$ 359,622
RESTRICTED - IMPREST CASH	100	-	-	-	-	100
RESTRICTED - ZOB TRAFFIC IMPACT	759,882	20,000	-	-	80,000	839,882
RESTRICTED - ANDERSON SOLID WASTE MITIG	880,626	300,000	300,000	-	-	580,626
RESTRICTED - ILLEGAL DUMPING	44,306	-	-	-	10,000	54,306
RESTRICTED - GENERAL PURPOSE	3,915,096	2,962,997	3,072,997	-	-	842,099
0190 ROADS TOTAL	\$ 5,959,631	\$ 3,282,997	\$ 3,372,997	\$ -	\$ 90,000	\$ 2,676,634
0191 ROADS - DUST MITIGATION						
RESTRICTED GENERAL PURPOSE	\$ 1,107,489	\$ 42,000	\$ 42,000	\$ -	\$ -	\$ 1,065,489
0191 ROADS DUST MITIGATION TOTAL	\$ 1,107,489	\$ 42,000	\$ 42,000	\$ -	\$ -	\$ 1,065,489
0192 CHILD SUPPORT SERVICES						
NONSPENDABLE - PREPAID/OTHER	\$ 2,896	\$ -	\$ -	\$ -	\$ -	\$ 2,896

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
RESTRICTED - GENERAL PURPOSE	2,758,314	83,985	83,985	-	-	2,674,329
0192 CHILD SUPPORT SVS TOTAL	\$ 2,761,211	\$ 83,985	\$ 83,985	\$ -	\$ -	\$ 2,677,226
0195 PUBLIC SAFETY						
NONSPENDABLE - PREPAID/OTHER	\$ 159,821	\$ -	\$ -	\$ -	\$ -	159,821
RESTRICTED - IMPREST CASH	68,670	-	-	-	-	68,670
RESTRICTED - PHOTO LAB	13,151	-	-	-	-	13,151
RESTRICTED - SHRF FED CALMMET ASSET FORF	10,397	-	-	-	-	10,397
RESTRICTED - SHRF ST CALMMET ASSET FORF	161,737	-	-	-	-	161,737
RESTRICTED - SHRF FED ASSET FORFEITURE	1,399	-	-	-	-	1,399
RESTRICTED - PROP 172 SALES TAX	7,062,201	2,638,174	2,638,174	-	-	4,424,027
RESTRICTED - SHRF STATE ASSET FORFEITURE	116,931	-	-	-	-	116,931
RESTRICTED - SHRF ST ASSET FORF MARIJUANA	265,018	-	-	-	-	265,018
RESTRICTED - SAFE GRANT	868,175	104,154	107,054	-	-	761,121
RESTRICTED - ST REALIGN YOUTHFUL OFFNDR GR	662,418	335,968	335,968	-	-	326,450
RESTRICTED - ST REALIGN JUVENILE JUSTICE	372,333	65,728	65,728	-	-	306,605
RESTRICTED - ST REALIGN JPCF (Juv Prob Camp)	886,541	461,352	461,352	-	-	425,189
RESTRICTED - SB678 CCIPF (Comm Correction)	859,885	200,000	200,000	-	-	659,885
RESTRICTED - ST REALIGN LCC AB118	143,849	-	-	-	-	143,849
RESTRICTED - ST REALIGN LCC AB109	5,688,169	2,834,543	2,834,943	-	-	2,853,226
RESTRICTED - CALMMET GRANT	111,334	-	-	1,682	28,700	140,034
RESTRICTED - DA CONSUMER PROT ENFORCE	3,424,027	230,391	230,391	-	-	3,193,636
RESTRICTED - DA REAL ESTATE FRAUD	66,076	-	-	38,825	38,825	104,901
RESTRICTED - DA COMMUNITY PROSECUTION	852	-	-	-	10,000	10,852
RESTRICTED - GENERAL PURPOSE	5,490,369	3,957,037	3,990,755	-	-	1,499,615
0195 PUBLIC SAFETY TOTAL	\$ 26,433,353	\$ 10,827,347	\$ 10,864,365	\$ 40,507	\$ 77,525	\$ 15,646,513
0196 PUBLIC HEALTH						
NONSPENDABLE - PREPAID/OTHER	\$ 18,142	\$ -	\$ -	\$ -	\$ -	18,142
RESTRICTED - IMPREST CASH	250	-	-	-	-	250
RESTRICTED - CCS DONATION	7,132	4,500	4,500	-	-	2,632
RESTRICTED - ER MEDICAL SRV COMM SYS	93,231	21,250	21,250	-	-	71,981
RESTRICTED - GENERAL PURPOSE	13,370,300	3,315,270	3,315,270	-	-	10,055,030
0196 PUBLIC HEALTH TOTAL	\$ 13,489,055	\$ 3,341,020	\$ 3,341,020	\$ -	\$ -	\$ 10,148,034
0197 SHASTA HOUSING REHAB						
NONSPENDABLE - PREPAID/OTHER	\$ 255	\$ -	\$ -	\$ -	\$ -	255
RESTRICTED - IMPREST CASH	7,885	-	-	-	-	7,885
RESTRICTED - NOTES RECEIVABLE	2,517,127	550,998	550,998	-	-	1,966,129
RESTRICTED - GENERAL PURPOSE	760,649	25,000	25,000	-	-	735,649
0197 SHA HOUSING REHAB TOTAL	\$ 3,285,916	\$ 575,998	\$ 575,998	\$ -	\$ -	\$ 2,709,918
0851 IHSS PUBLIC AUTHORITY						
RESTRICTED - GENERAL PURPOSE	\$ 133,147	\$ 53,429	\$ 53,429	\$ -	\$ -	79,718
NONSPENDABLE - PREPAID/OTHER	-	-	-	-	-	-
0851 IHSS PUBLIC AUTHORITY TOTAL	\$ 133,147	\$ 53,429	\$ 53,429	\$ -	\$ -	79,718
Total Special Revenue Funds	\$ 111,350,465	\$ 31,707,241	\$ 31,858,259	\$ 43,507	\$ 194,525	\$ 79,686,731

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Capital Project Funds						
0040 ACCUM CAPITAL OUTLAY						
ASSIGNED - GENERAL PURPOSE	\$ 13,329,264	\$ 7,486,146	\$ 7,486,146	\$ -	\$ -	\$ 5,843,118
0040 ACCUM CAP OUTLAY TOTAL	\$ 13,329,264	\$ 7,486,146	\$ 7,486,146	\$ -	\$ -	\$ 5,843,118
Total Capital Project Funds	\$ 13,329,264	\$ 7,486,146	\$ 7,486,146	\$ -	\$ -	\$ 5,843,118
Debt Service Funds						
0070 COURTHOUSE BOND						
RESTRICTED - GENERAL PURPOSE	\$ 10,671	\$ -	\$ -	\$ -	\$ -	\$ 10,671
0070 COURTHOUSE BOND TOTAL	\$ 10,671	\$ -	\$ -	\$ -	\$ -	\$ 10,671
0072 ADMIN CENTER BOND						
RESTRICTED - GENERAL PURPOSE	\$ 2,435	\$ -	\$ -	\$ -	\$ -	\$ 2,435
0072 ADMIN CENTER BOND TOTAL	\$ 2,435	\$ -	\$ -	\$ -	\$ -	\$ 2,435
0073 ENERGY RETROFIT						
RESTRICTED - GENERAL PURPOSE	\$ 130	\$ 1	\$ 1	\$ -	\$ -	\$ 129
0073 ENERGY RETROFIT TOTAL	\$ 130	\$ 1	\$ 1	\$ -	\$ -	\$ 129
Total Debt Service Funds	\$ 13,236	\$ 1	\$ 1	\$ -	\$ -	\$ 13,234
TOTAL GOVERNMENTAL FUNDS	\$ 150,643,686	\$ 42,111,748	\$ 42,213,575	\$ 69,680,251	\$ 75,486,242	\$ 183,916,350

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2019-20	Schedule 5
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Description	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source				
TAXES	\$ 58,122,382	\$ 57,991,847	\$ 60,008,460	\$ 60,008,460
LICENSES, PERMITS & FRANCHISES	4,782,318	5,084,568	4,433,596	4,433,596
FINES, FORFEITURES & PENALTIES	4,313,813	5,942,512	3,176,147	3,176,147
REVENUE FROM MONEY & PROPERTY	2,576,784	3,848,264	3,363,756	3,363,756
INTERGOVERNMENTAL REVENUES	233,594,057	247,560,978	257,034,217	257,034,217
CHARGES FOR SERVICES	16,897,565	18,298,332	16,908,181	16,908,181
MISCELLANEOUS REVENUES	4,556,279	4,747,760	3,591,300	3,591,300
TOTAL REVENUES EXCL. OTHER SOURCES	\$ 324,843,199	\$ 343,474,261	\$ 348,515,657	\$ 348,515,657
OTHR FINANCING SOURCES TRAN IN	41,103,411	47,305,339	44,645,545	44,645,545
OTHER FINANCING SRCS SALE C/A	112,816	95,590	4,000	4,000
OTH FINANCE SRCS L/T DEBT PRCD	-	-	-	-
Total Summarization by Source	\$ 366,059,426	\$ 390,875,190	\$ 393,165,202	\$ 393,165,202

Summarization by Fund				
0040 ACCUMULATIVE CAPITAL OUTLAY	\$ 760,832	\$ 7,944,588	\$ 100,000	\$ 100,000
0047 CAPITAL PROJ ADULT REHAB CNTR	1,611	-	-	-
0057 IMP MITIGATION FEE FND	1,059,488	975,538	494,000	494,000
0060 GENERAL	80,349,031	87,611,230	84,094,905	84,094,905
0062 GENERAL - CAPITAL PROJECTS	4,891,687	1,532,214	7,173,849	7,173,849
0065 GENERAL - FEDERAL TITLE III	3,218	197,527	-	-
0070 CNTY CRTHSE BOND FUND	534,979	532,777	535,019	535,019
0072 ADMIN CNTR BOND FUND	2,377,748	2,380,361	2,378,450	2,378,450
0073 ENERGY RETROFIT FUND	51,810	51,796	51,783	51,783
0080 MENTAL HEALTH	36,016,795	37,429,525	37,576,350	37,576,350
0081 MENTAL HEALTH SERVICES ACT	13,813,360	14,019,001	13,373,235	13,373,235
0100 INTERMOUNTAIN FAIR	334	1,960	200	200
0120 OPPORTUNITY CENTER	5,187,734	5,190,433	5,264,401	5,264,401
0140 SOCIAL SERVICES	108,458,312	111,436,236	118,838,226	118,838,226
0150 WILDLIFE	2,699	3,277	2,450	2,450
0170 GENERAL RESERVES	120,746	177,098	120,000	120,000
0185 PHA HOUSING ASSISTANCE PYMTS	5,294,334	4,896,070	5,499,855	5,499,855
0186 HOUSING HOME IPP	117,748	131,365	334,000	334,000
0187 HOUSING CALHOME	67,234	3,057	-	-
0188 ENDANGERED SPECIES	2,184	3,203	2,200	2,200
0190 ROADS	14,949,788	23,987,032	28,844,902	28,844,902
0191 ROADS DUST MITIGATION	13,600	11,200	8,000	8,000
0192 CHILD SUPPORT SERVICES	8,432,314	7,052,947	8,036,832	8,036,832
0195 PUBLIC SAFETY	65,874,880	66,985,391	61,059,367	61,059,367
0196 PUBLIC HEALTH	17,300,156	17,836,624	18,820,504	18,820,504
0197 SHASTA HOUSING REHAB	27,433	108,606	155,574	155,574
0851 IHSS PUBLIC AUTHORITY	349,372	376,136	401,100	401,100
Total Summarization By Fund	\$ 366,059,426	\$ 390,875,190	\$ 393,165,202	\$ 393,165,202

State Controller Schedules		County of Shasta				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
January 2010 Edition, revision #1		Governmental Funds					
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Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

General Fund

Taxes

101000	CURRENT SECURED TAXES	\$	16,997,219	\$	17,665,043	\$	18,258,000	\$	18,258,000
101001	CURRENT UNITARY TAXES		2,846,104		3,017,696		3,100,800		3,100,800
101011	CURR SEC TAX DEL ADV TEETER		268,594	\$	278,329		265,200		265,200
101012	RDA RESIDUAL PROPERTY TAX		91,133		200,093		239,700		239,700
101013	RDA 1290 PT PROPERTY TAX		3,829,936		3,873,296		3,947,400		3,947,400
101100	SUPPLEMENTAL TAXES CURRENT		299,594		263,658		285,600		285,600
101111	SUPPLEMENTAL TAXES CURR TEETER		30,532		30,597		35,700		35,700
102000	CURRENT UNSECURED TAXES		795,799		816,392		918,000		918,000
103000	PRIOR YEAR UNSECURED TAXES		1,077,730		-		122,400		122,400
103010	SUPPLEMENTAL TAXES PRIOR		22,517		486		1,020		1,020
104000	PRIOR YEAR UNSECURED TAXES		335,234		14,993		10,200		10,200
106000	SALES & USE TAX		3,901,009		4,614,557		5,508,000		5,508,000
108000	DOCUMENTARY TRANSFER TAX		1,008,210		959,610		897,600		897,600
109000	TRANSIENT OCCUPANCY TAXES		1,184,332		1,134,941		1,071,000		1,071,000
109100	TIMBER YIELD TAXES		404,672		459,885		408,000		408,000
109101	PROPERTY TAX IN-LIEU OF VLF		21,071,455		21,977,604		22,327,800		22,327,800
109102	PMT IN LIEU PROP TAX NON GOVT		1,371,604		37,448		30,600		30,600

Total Taxes \$ **55,535,674** \$ **55,344,626** \$ **57,427,020** \$ **57,427,020**

Licenses, Permits, and Franchises

210000	ANIMAL LICENSE	\$	35,725	\$	33,117	\$	28,000	\$	28,000
211040	UNDERGROUND STORAGE LICENSE		69,185		111,022		80,000		80,000
211050	HAZARDOUS MATERIALS STORAGE		652,968		480,413		700,000		700,000
211060	FOOD ESTABLISHMENT PERMIT		258,607		270,466		241,000		241,000
211080	RECREATION PERMITS		54,014		53,028		65,000		65,000
211300	DEVICE REPAIRMAN LICENSE		1,402		1,018		1,200		1,200
211320	WEIGH/MEASURE DEVICE REG		172,143		172,218		172,500		172,500
212020	HOUSING PERMITS		12,860		12,073		9,000		9,000
212030	WATER SYSTEMS PERMITS		73,732		78,825		85,000		85,000
212040	WELL PERMITS		106,433		67,535		80,000		80,000
212050	LIQUID WASTE PERMITS		284,109		87,282		175,000		175,000
212060	MEDICAL WASTE PERMITS		18,699		17,876		6,000		6,000
212100	APPLICATION FILING FEE		628,978		693,872		540,000		540,000
212200	BUILDING PERMIT FEES		690,777		972,896		610,000		610,000
212201	BUILDING STANDARD PERMIT FEES		4,333		4,684		5,000		5,000
212210	CASP CERTIFICATION TRNG FEE		-		5,274		15,000		15,000
212220	GRADING PERMIT		64,980		88,384		42,000		42,000
212250	PERMIT FEE RENEWAL		57,600		83,356		60,000		60,000
212300	ELECTRIC PERMIT FEES		127,710		171,860		93,000		93,000
212400	GAS PERMIT FEE		48,516		45,159		40,000		40,000
212500	PLUMBING PERMIT FEE		19,907		24,956		20,000		20,000
212600	STRONG MOTION INSTR PROG		16,302		14,489		14,000		14,000
212700	MOBILEHOME UTILITY		5,724		15,302		9,000		9,000
212800	MOBILEHOME INSTALLATION		12,891		21,864		10,000		10,000
212900	PLAN CHECK FEES		116,518		317,797		160,000		160,000
212904	CODE COMPLIANCE FEES		15,145		11,517		12,000		12,000
214000	ZONING APPLICATIONS		39,498		1,240		30,000		30,000
214050	ZONING PLAN REVIEW FEE		70,909		75,012		80,000		80,000
215000	FRANCHISES		686,022		758,669		700,000		700,000
216100	USE PERMITS		126,821		126,548		120,000		120,000
216300	MARRIAGE LICENSE		86,855		89,029		94,658		94,658
216900	OTHER LICENSES & PERMITS		7,756		7,930		7,500		7,500

Total Licenses, Permits, and Franchises \$ **4,567,118** \$ **4,914,713** \$ **4,304,858** \$ **4,304,858**

Fines, Forfeitures & Penalties

317500	VEHICLE CODE FINES	\$	154,637	\$	152,371	\$	154,000	\$	154,000
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State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		317504 VCF BASE FINES COUNTY	460,629	453,083	459,000	459,000
		318500 COURT FINES	35,465	28,226	33,700	33,700
		318504 CF BASE FINES COUNTY	53,697	41,699	26,263	26,263
		318525 COURT FINE SARB TRUANCY	40	156	34	34
		318590 RESTITUTION FINES REBATE	323	704	-	-
		318600 AG COMM/SEALER FINES	4,287	7,805	4,200	4,200
		318700 FISH & GAME FINES	2,366	2,748	2,200	2,200
		318770 COURT FINES & PENALTIES	194,806	94,050	-	-
		319101 PENALTY ASSESSMENT	366,277	368,976	364,000	364,000
		319102 VCF ADDITIONAL PARKING PENALTY	4,024	3,657	3,800	3,800
		319110 CRTHSE/CRIM JUST CONSTRUCTION	35,682	443,427	-	-
		323000 TAX DELINQUENT PENALTIES	202,802	457,753	650,000	650,000
		323001 TEETER DEL PEN & INT	-	2,296,726	500,000	500,000
		323002 PENALTIES FAILURE TO FILE CIO	5,021	39,607	18,000	18,000
		323004 TEETER REDEMPTION FEES	17,660	19,910	20,000	20,000
		323005 TEETER COSTS	87,623	81,896	78,700	78,700
		323006 PENALTY R&T 463	78	3,954	3,100	3,100
		Total Fines, Forfeitures & Penalties	\$ 1,625,419	\$ 4,496,745	\$ 2,316,997	\$ 2,316,997
		Revenue from Money & Property				
		420000 INTEREST	\$ 1,076,681	\$ 1,740,593	\$ 1,780,550	\$ 1,780,550
		420110 INTEREST ON PAYMENTS	9,532	10,412	5,000	5,000
		420115 EARNINGS PERS PREPAY ER SHARE	434,220	499,390	350,000	350,000
		421100 LAND RENT	10,400	10,700	11,000	11,000
		421200 RENTS/LEASES OF BUILDINGS	7,001	3,500	2,000	2,000
		421431 SCAC PARKING METERS	10,813	11,675	9,000	9,000
		Total Revenue from Money & Property	\$ 1,548,646	\$ 2,276,270	\$ 2,157,550	\$ 2,157,550
		Intergovernmental Revenues				
		526000 ST MOTOR VEHICLE IN-LIEU TAX	\$ 78,470	\$ 71,483	\$ 92,900	\$ 92,900
		529000 STATE LATOUR FOREST	-	6,986	7,000	7,000
		529200 STATE OTHER IN-LIEU TAX	3,856	5,800	5,800	5,800
		539130 STATE AGRICULTURAL/WTS & MEAS	7,650	8,353	15,500	15,500
		539140 STATE AG CERT FARMERS MKT INSPCTN	400	-	500	500
		539150 STATE DETECTION TRAPPING	77,119	140,107	70,000	70,000
		539160 STATE ORGANIC INSPECTIONS	6,356	11,378	4,500	4,500
		539170 STATE PESTICIDE ENFORCEMENT	5,197	1,620	800	800
		539180 STATE AID NURSERY INSPECTION	3,948	5,671	5,000	5,000
		539190 STATE AID NURSERY INSPECTION	14,618	39,264	75,000	75,000
		539200 STATE UNCLAIMED GAS TAXES	315,934	441,969	430,000	430,000
		539210 STATE APIARY CONTRACT	-	9,614	15,500	15,500
		542603 ST REALIGNMENT 2011 AB109	374,364	552,170	613,647	613,647
		542700 STATE VICTIM/WITNESS PROGRAM	329,326	404,104	473,620	473,620
		542710 STATE BOARD OF CONTROL GRANT	374,021	383,117	400,000	400,000
		542711 STATE BOC RESTITUTION	65,829	64,959	68,000	68,000
		542712 STATE BOC GRT VICTIM REIMB	51,181	35,703	52,500	52,500
		545000 STATE AID VETERAN AFFAIRS	114,392	124,996	125,000	125,000
		546000 STATE HOMEOWNERS EXEMPTION	281,326	277,445	285,000	285,000
		547500 STATE MANDATED COST REIMB	370,353	921,196	570,000	570,000
		547800 STATE STABILIZATION	337,000	337,000	337,000	337,000
		549130 STATE LOCAL ENFORCE AGCY GRT	18,433	18,344	18,000	18,000
		549151 STATE CIWMB TIRE GRANT	46,688	-	-	-
		549161 STATE CIWMB WASTE OIL OPP GRT	12,028	15,987	16,343	16,343
		549162 ST EPA CONTRIBUTION	16,625	7,100	7,100	7,100
		549167 STATE DOC PAYMENT PROGRAM	23,718	18,837	25,150	25,150
		549171 STATE EMERG OLUTIONS HSG GRNT	-	148,154	375,000	375,000
		549173 STATE CIWMB WASTE OIL OPP GRT	-	33,000	45,500	45,500
		549174 STATE HOMELESS EMERG AID PRGM	-	2,695,572	-	-
		549649 STATE INTEREST/PENALTY	3	15,311	15,300	15,300

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Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		549701 STATE VOCATIONAL REHAB GRANT	2,408,721	2,141,109	2,260,205	2,260,205
		552002 FED MAA MEDICAL ADMIN ACTIVITY	34,130	15,861	75,000	75,000
		556000 FEDERAL GRAZING FEES	931	1,695	1,200	1,200
		559100 FEDERAL LAND IN-LIEU TAXES	2,480,493	1,938,162	2,480,000	2,480,000
		559201 FEDERAL HUD GRANT	37,661	27,508	-	-
		560100 FED VOCATIONAL REHAB GRANT	251,470	276,896	272,500	272,500
		560151 FED GLASSY WING SHARP SHOOT	49,747	47,599	52,000	52,000
		560508 FED HELP AMERICA VOTE GRANT	245,054	-	130,509	130,509
		560509 FED HAVA EAID	10,070	262,984	274,633	274,633
		560982 FED FOREST SVS TITLE III GRANT	-	193,356	-	-
		561130 FEDERAL CAA GRANT	246,939	378,881	314,228	314,228
		561180 FEDERAL FEMA HOMELESS GRANT	1,982	1,810	1,810	1,810
		561190 FEDERAL HOMELESS GRANTS	46,486	69,285	197,714	197,714
		563160 ANDERSON HOME ADMIN	22,046	2,010	5,000	5,000
		563163 CITY OF SHASTA LAKE CDBG ADMIN	16,252	-	-	-
		563165 CITY OF REDDING CDBG	20,000	-	20,000	20,000
		563250 ANDERSON RECAPTURED ADMIN	15,000	20,000	20,000	20,000
		Total Intergovernmental Revenues	\$ 8,815,816	\$ 12,172,394	\$ 10,254,459	\$ 10,254,459
		Charges for Services				
		664000 TAX COLLECTION FEES	\$ 20,621	\$ 24,316	\$ 15,000	\$ 15,000
		664002 TAX DEED REDEMPTION FEE	2,940	4,029	3,000	3,000
		664003 COUNTY TAX SALE FEES	39,487	35,324	20,000	20,000
		664004 SALE OF ROLL	16,663	17,873	6,000	6,000
		664005 UNSECURED COLLECTION FEE	45,831	50,694	34,000	34,000
		664060 SEGREGATION FEE	550	550	1,200	1,200
		664080 PARCEL INFORMATION FEE	1,530	1,916	1,600	1,600
		664081 PROPERTY CHARACTER INFO FEES	380	700	1,500	1,500
		664100 S/A COLLECTION FEE REDDING	17,929	10,556	10,000	10,000
		664300 S/A COLLECTION FEE ANDERSON	17,683	8,266	8,000	8,000
		664310 S/A COLLECTION FEE OTHER DIST	58,054	36,457	35,000	35,000
		664330 SUP ASMT ADMIN FEE SB813	187,458	-	150,000	150,000
		664500 PROPERTY TAX ADMIN FEE	1,105,352	1,203,097	1,097,700	1,097,700
		664502 PROPERTY TAX AB 1X 26	50,648	20,326	20,000	20,000
		665001 AUDITORS FEES PAYROLL	978	1,026	1,000	1,000
		667000 ELECTION SERVICES	2,132	1,913	1,500	1,500
		667100 CO CLERK SPECIAL ELECTION	130,202	227,884	15,000	15,000
		667200 CANDIDATE FILING FEES	21,573	5,275	9,613	9,613
		667300 STATEMENT FOR QUALIFICATIONS	9,603	17,027	-	-
		668317 S/A WILLIAMSON ACT GC51244.3	111,057	116,899	110,000	110,000
		669000 LEGAL SERVICES	13,430	17,365	500	500
		669100 PUBLIC DEFENDER FEES	41,187	36,502	23,000	23,000
		671100 PROP LINE ADJ/COMPL CERT	64,706	65,578	90,000	90,000
		671101 PUBLICATION FEES	-	-	500	500
		671102 RECLAMATION PLAN FEES	4,209	738	3,000	3,000
		671103 VARIANCE PERMIT FEES	5,209	3,721	5,000	5,000
		671104 ADDRESSING FEES	25,553	21,422	25,000	25,000
		671105 CDF PROJECT REVIEW FEE	130	55	500	500
		671230 CORNER SURVEY FEES	10,010	9,720	8,000	8,000
		671300 PARCEL & TRACT MAPS	69,580	58,685	64,000	64,000
		671710 SURFACE MINING & RECLM ACT FEE	87,769	92,250	93,000	93,000
		671800 GEN & SPECIFIC PLAN FEES	-	1,445	2,800	2,800
		671802 GEN PLAN MAINTENANCE FEES	37,243	39,544	35,000	35,000
		673100 LASSEN CO JT FARM ADVISOR	19,766	1,703	-	-
		673101 AG CERTIFICATE SURCHG CCR 4075	952	966	900	900
		673400 CONTROL A WEED PESTS	49,816	40,495	43,000	43,000
		673401 CDFa QUARANTINE	102	830	500	500
		673600 PESTICIDE INSPECTION	116,226	127,365	118,500	118,500
		674250 CIVIL PROCESS FEES	86,637	85,631	86,000	86,000

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1	2	3	4	5	6	7
		674260 CIVIL PROCESS FEE \$3	2,655	2,728	2,750	2,750
		674261 CIVIL PROCESS FEE 70% VEHICLE	17,396	18,304	20,000	20,000
		674262 CIVIL PROCESS FEE MAINT 30%	7,456	7,844	8,570	8,570
		674264 CIVIL PROCESS FEE GC26746	47,678	45,862	45,000	45,000
		675100 CLERK FILING FEES	8,614	8,390	7,845	7,845
		675101 RESTITUTION ADMIN FEE	18,505	18,253	18,000	18,000
		675260 FCS FILING FEES	5,460	5,000	5,520	5,520
		675500 COURT FEES	147	194	150	150
		675760 TRAFFIC SCHOOL ADMIN FEE	145,346	158,934	149,000	149,000
		675761 TRAFFIC VIOLATOR (\$24)	112,943	124,738	112,500	112,500
		675762 TRAFFIC VIOLATOR (BAL)	505,274	554,827	507,500	507,500
		675771 PROOF OF CORRECTION (\$10)	113	119	123	123
		675900 DUI SCHOOL ADMIN FEES	10,784	10,433	10,375	10,375
		676000 LPS PETITIONS	23,664	27,898	22,000	22,000
		676010 LPS ACCOUNTING FEES	1,148	574	3,400	3,400
		676020 LPS TRANSPORTATION TREATMENT	20,428	21,992	22,000	22,000
		676050 PROBATE PETITIONS	1,230	8,334	6,000	6,000
		676060 PROBATE ACCOUNTING FEES	5,166	574	3,500	3,500
		676070 PROBATE TRANSPORTATION REIMB	2,752	4,091	3,600	3,600
		676090 PROBATE PROPERTY SALES FEE	12,600	1,824	-	-
		676100 BOARD APPEALS	-	660	500	500
		676110 LPS TRANSPORTATION COURT	6,434	11,406	3,000	3,000
		676130 IMD MANAGEMENT FEES	8,337	7,914	10,000	10,000
		676140 STATUTORY BOND FEE	4,309	3,327	6,000	6,000
		676170 PERSONAL SERVICES FEES	15,960	13,680	12,000	12,000
		676600 PUBLIC ADMINISTRATOR FEES	103,491	109,065	65,000	65,000
		677110 COMMERCIAL KENNEL FEES	1,970	1,655	550	550
		677130 BOARDING FEES	3,494	3,220	3,480	3,480
		677180 VOLUNTARY IMPOUND FEES	3,775	4,261	4,000	4,000
		677220 DANGEROUS ANIMAL	50	-	-	-
		679200 RECORDERS FEES	744,645	776,219	700,000	700,000
		679201 RECORDER FEES DEPTS	1,381	(1,003)	-	-
		679202 RECORDER FEES ELECTRONIC PMTS	(31,201)	(195)	-	-
		679210 RECORDERS MICROGRAPHICS FEES	39,807	38,126	35,600	35,600
		679220 RECORDERS MODERNIZATION FEES	165,908	155,691	165,000	165,000
		679230 RECORDERS VITAL/HLTH STATISTIC	23,027	26,289	24,500	24,500
		679301 R/F SOCIAL SECURITY FEES	24,570	17,549	16,500	16,500
		679302 R/F REAL ESTATE FEES	(156)	-	-	-
		679304 R/F ELEC RECORD DELIVRY SYS	39,077	37,410	41,000	41,000
		679500 CERTIFIED COPIES	561	744	660	660
		679501 CERTFD COPIES VITAL HLTH STATS	260	337	306	306
		679800 FICTITIOUS BUSINESS NAME FEES	66,593	79,478	78,008	78,008
		679915 RECORDING & INDEXING FEE	122,177	102,507	124,650	124,650
		681030 WATER FEES	4,427	2,978	6,000	6,000
		681040 LAND USE FEES	10,190	8,997	15,000	15,000
		681050 LIQUID WASTE FEES	20,160	37,980	25,000	25,000
		681060 NEW HOME LOAN INSPECTION FEES	-	296	-	-
		681110 FOOD ESTABLISHMENT FEE	8,205	9,080	10,000	10,000
		681120 COMMERCIAL POOL FEE	296	891	800	800
		681125 CAFETERIA INSPECTION FEES	12,390	10,886	20,000	20,000
		682005 FAR NO REGIONAL CONTRACT	-	144,638	-	-
		684700 COLLECTORS FEES	30,000	30,000	30,000	30,000
		684940 TIPPING FEES	124,149	358,304	130,000	130,000
		684941 COMMUNITY EDUCATION FEES	50,568	73,493	80,000	80,000
		684960 SOLID WASTE SURCHARGE	73,291	65,859	75,000	75,000
		684980 MITIGATION FEES	977	2,784	1,200	1,200
		692000 CHGS FOR PROFESSIONAL SVS	32,492	71,259	41,000	41,000
		692050 CSA ADMIN FEES	901,529	929,338	983,263	983,263
		692100 PHOTOCOPIES	1,891	1,113	2,455	2,455

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Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		692110 INVESTMENT SERVICE FEE	640,125	681,963	650,000	650,000
		692120 FISCAL AGENT FEE SHASTA LK CTY	1,500	1,500	1,500	1,500
		692200 REIMBURSE TRAVEL	1,531	2,884	-	-
		692220 EMPLOYEE RETIRE ADMIN FEE	650,883	302,667	350,000	350,000
		692280 DOCUMENTARY HANDLING FEE	4,770	5,220	4,872	4,872
		692460 BOS PUBLIC HEARING PROCESS FEE	320	-	-	-
		692600 ALTERNATE PAYEE PROGRAM	23,983	25,514	20,000	20,000
		692700 REIMB MISC SERVICES	3,872	10,030	2,000	2,000
		692703 REIMB VEHICLE COSTS	3,560	2,464	2,500	2,500
		692704 REIMB CLEANING COSTS	3,205	5,061	500	500
		692760 AQMD ADMINISTRATION	111,875	110,484	120,139	120,139
		692850 REIMB FAR NO REGION CONTRACT	-	46,591	65,000	65,000
		692900 PASSPORT FEES	50,160	62,545	63,420	63,420
		692910 MISC CLERKS FEES	20,061	26,521	26,838	26,838
		692920 CLERKS NOTARY FEE	7,670	9,263	8,496	8,496
		693001 CHARGES FOR SERVICES	285,825	311,737	295,899	295,899
		693006 CHGS FOR SVS COURT COLLECTIONS	206,286	193,772	206,000	206,000
		693010 RETURNED CHECK SERVICE CHARGE	5,334	5,140	4,000	4,000
		693030 CONTRACT SERVICES REVENUE	1,946,247	2,091,737	2,136,782	2,136,782
		693031 PRODUCTION SERVICES REVENUE	74,789	60,565	24,315	24,315
		693032 FNRC MILEAGE REIMB	317,288	288,416	340,000	340,000
		693036 CHARGES FOR SVS ADMIN FEES	21,190	18,203	10,000	10,000
		693056 IMPACT FEE TRAFFIC FACILITIES	347,574	160,804	76,000	76,000
		693057 IMPACT FEE FIRE PROTECT FAC	163,422	141,186	81,000	81,000
		693058 IMPACT FEE ANIMAL CONTROL FAC	19,657	29,809	15,000	15,000
		693059 IMPACT FEE GENERAL GOVT FAC	138,919	162,689	82,000	82,000
		693066 IMPACT FEE PUBLIC PROTECT FAC	195,592	231,659	114,000	114,000
		693067 IMPACT FEE PUBLIC HEALTH FAC	67,226	101,933	51,000	51,000
		693068 IMPACT FEE LIBRARY FACILITIES	11,934	18,108	10,000	10,000
		693069 IMPACT FEE SHERIFF FACILITIES	93,974	111,147	55,000	55,000
		693111 CHARGES FOR SERVICES COST PLAN	45,159	28,600	48,343	48,343
		Total Charges for Services	\$ 11,501,519	\$ 11,793,495	\$ 10,662,222	\$ 10,662,222
		Miscellaneous Revenues				
		792300 SEMINAR/CONFERENCE REIMB	-	-	1,000	1,000
		792500 DONATIONS/CONTRIBUTIONS	4,020	1,100	3,000	3,000
		792509 CONTRIB HATCHET RDGE WIND PROJ	100,000	100,000	100,000	100,000
		792530 DONATION MCCONNELL FOUNDATION	16,000	-	-	-
		792567 DONATION REDDING RANCHERIA	-	7,000	-	-
		795000 AUDITOR VOID/STALE DATED CHECK	200	2,905	-	-
		797441 SALE OF OFFICIAL RECORDS	42,600	48,000	50,400	50,400
		797600 MISCELLANEOUS SALES	2,912	2,815	1,000	1,000
		799215 UNCLAIMED MONEY	24,861	4,273	-	-
		799300 MISCELLANEOUS REVENUE	5,057	243,635	220,500	220,500
		799311 LITIGATION SETTLEMENT	145,832	-	-	-
		799345 TOBACCO SETTLEMENT	1,875,625	1,818,070	1,900,000	1,900,000
		799390 PRIOR PERIOD EXP ADJUSTMENT	5,451	117,513	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	51,901	44,483	27,200	27,200
		799400 JURY & WITNESS FEES	1,115	275	500	500
		799600 INSURANCE LOSS & REFUNDS	-	733	-	-
		799601 INSURANCE PROCEEDS C/A	-	27,434	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	415,464	543,350	400,000	400,000
		799730 REIMB BANK CHARGES	59,519	59,196	55,000	55,000
		799731 MISC CREDIT CARD BANK REVENUES	62,169	87,355	95,000	95,000
		799850 REIMB MISC COSTS	316	320	-	-
		799900 CASH OVER/SHORT	1,576	1,806	(750)	(750)
		Total Miscellaneous Revenues	\$ 2,814,618	\$ 3,110,264	\$ 2,852,850	\$ 2,852,850
		Other Financing Sources Tran In				

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Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		800100 TRANS IN GENERAL FUND	\$ 107,358	\$ 75,809	\$ 113,849	\$ 113,849
		800161 TRANS IN ACCUM CAPITAL OUTLAY	603,719	9,367	7,000,000	7,000,000
		800207 TRANS IN PUBLIC DEFENDER	302,374	9,367	-	-
		800246 TRANS IN DTN ANX WORK FACILITY	251,115	3,251	-	-
		800260 TRANS IN JAIL	741,284	1,396,159	-	-
		800263 TRANS IN PROBATION	58,044	3,386	-	-
		800282 TRANS IN BUILDING	74,109	-	-	-
		800287 TRANS IN CORONER	5,989	-	-	-
		800301 TRANS IN ROADS	510,021	-	-	-
		800402 TRANS IN ENVIRONMENTAL HEALTH	135,875	-	-	-
		800410 TRANS IN MENTAL HEALTH	1,936,531	-	60,000	60,000
		800411 TRANS IN PUBLIC HEALTH	155,943	-	-	-
		800501 TRANS IN SOCIAL SERVICES	237,592	-	-	-
		806373 TRANS IN AIR QUALITY	74,109	-	-	-
		806391 TRANS IN CSA 1 COUNTY FIRE	-	44,241	-	-
		Total Other Financing Sources Tran In	\$ 5,194,060	\$ 1,541,581	\$ 7,173,849	\$ 7,173,849
		Other Financing Sources Sale C/A				
		896100 GAIN ON SALE OF CAPITAL ASSETS	\$ 12,000	\$ 7,783	\$ -	\$ -
		896101 SALE OF SURPLUS PROPERTY	65	31,404	-	-
		Total Other Financing Sources Sale F/A	\$ 12,065	\$ 39,187	\$ -	\$ -
		Total General Fund Financing Sources	\$ 91,614,937	\$ 95,689,276	\$ 97,149,805	\$ 97,149,805
Special Revenue Funds						
		Taxes				
		102000 CURRENT UNSECURED TAXES	\$ 80,604	\$ 89,246	\$ 81,440	\$ 81,440
		104000 PRIOR YEAR UNSECURED TAXES	-	991	-	-
		106500 LOCAL TRANSPORTATION FUNDS	2,506,104	2,556,984	2,500,000	2,500,000
		Total Taxes	\$ 2,586,708	\$ 2,647,221	\$ 2,581,440	\$ 2,581,440
		Licenses, Permits & Franchises				
		211010 LICENSE TO SELL FIREARMS	\$ 362	\$ 306	\$ 238	\$ 238
		213000 TRANSPORTATION PERMITS	50,473	61,486	26,000	26,000
		216200 GUN PERMITS	103,140	36,312	35,000	35,000
		216210 GUN PERMIT RENEWALS	47,487	56,707	53,000	53,000
		216400 EXPLOSIVE PERMITS	350	325	300	300
		216600 BURIAL PERMITS	13,388	14,718	14,200	14,200
		216900 OTHER LICENSES & PERMITS	-	-	-	-
		Total Licenses, Permits & Franchises	\$ 215,200	\$ 169,855	\$ 128,738	\$ 128,738
		Fines, Forfeitures & Penalties				
		317500 VEHICLE CODE FINES	\$ 24,078	\$ 23,840	\$ 21,000	\$ 21,000
		317530 VCF CHILD PASSENGER RESTRAINT	2,211	2,158	2,000	2,000
		317531 VCF ALCOHOL PROGRAMS	23,914	23,810	24,000	24,000
		317532 VCF UNATTENDED CHILDREN	-	20	-	-
		318500 COURT FINES	5,100	-	5,000	5,000
		318501 CF MISDEMEANOR DIVERSION PROG	150	-	500	500
		318510 CF CRIME PREVENTION PROGRAM	213	180	150	150
		318512 CF DNA ID PENALTIES	92,409	95,927	70,000	70,000
		319104 CIVIL PENALTIES	1,944,845	1,245,281	685,000	685,000
		319110 CRTHSE/CRIM JUST CONSTRUCTION	445,000	-	-	-
		319150 PENALTIES ALCOHOL REHAB PROG	128	63	-	-
		319180 ASSET SEIZURE AND FORFEITURE	3,089	8,114	1,500	1,500
		319181 ASSET SEIZURE/STATE	147,257	46,373	50,000	50,000
		319183 ASSET SEIZURE/FEDERAL	-	-	-	-
		Total Fines, Forfeitures & Penalties	\$ 2,688,394	\$ 1,445,767	\$ 859,150	\$ 859,150
		Revenue from Money & Property				
		420000 INTEREST	\$ 787,573	\$ 1,196,724	\$ 926,289	\$ 926,289

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1	2	3	4	5	6	7	
		420110 INTEREST ON PAYMENTS	56,103	145,205	67,000	67,000	
		421200 RENTS/LEASES OF BUILDINGS	96,390	110,480	112,917	112,917	
Total Revenue from Money & Property			\$ 940,066	\$ 1,452,410	\$ 1,106,206	\$ 1,106,206	
Intergovernmental Revenues							
		525000 STATE HIGHWAY USERS TAX	\$ 5,367,014	\$ 5,732,797	\$ 7,011,397	\$ 7,011,397	
		525001 STATE ROAD MAINTENANCE & REHAB	2,139,004	5,986,017	5,441,337	5,441,337	
		530200 ST LICENSING FOSTER FAM HOME	70,137	11,512	39,827	39,827	
		530900 ST CHILD WELFARE SERVICES	182,998	242,090	611,737	611,737	
		530901 STATE MEDI CAL SERVICES	78,232	46,781	75,000	75,000	
		530991 STATE CALWORKS	1,554,769	1,163,513	855,371	855,371	
		530998 STATE APS	-	-	200,000	200,000	
		531200 ST AFDC FGU ASSIST AID	1,396,750	127,463	2,882,574	2,882,574	
		531300 ST FOSTER CARE ASST	2,121,506	2,370,735	2,211,634	2,211,634	
		531400 ST AID TO ADOPTIVE CHILDREN	645,289	650,936	706,495	706,495	
		531500 STATE REALIGNMENT SOCIAL SVS	21,258,887	21,877,411	23,068,927	23,068,927	
		531501 STATE REALIGNMENT FAMILY SUPPORT	5,701,013	6,926,476	6,240,171	6,240,171	
		531700 STATE IHSS INHOME	1,141,830	1,427,004	1,301,165	1,301,165	
		531710 STATE PUBLIC AUTHORITY	87,559	104,792	102,887	102,887	
		531800 STATE FOOD STAMPS	3,950,479	4,411,796	3,541,149	3,541,149	
		531900 STATE OPTIONS FOR RECOVERY	1,335,143	828,548	626,912	626,912	
		531951 STATE CHILD SUPPORT ADMIN	2,704,629	2,239,549	2,520,542	2,520,542	
		531952 STATE CHILD SUPPORT EDP	126,742	113,230	116,805	116,805	
		532000 STATE AID WIC NUTRITION	1,982,021	1,950,727	1,804,000	1,804,000	
		533003 ST BT PREPAREDNESS PAN FLU	45,052	55,193	65,875	65,875	
		533010 STATE AID CHRONIC DISEASE	565,312	522,721	274,495	274,495	
		533100 STATE MEDICAL MEDI CAL ADMIN	5,312,044	5,385,920	5,558,933	5,558,933	
		533125 STATE CHLAMYDIA PREVENTION PRJ	5,439	14,379	-	-	
		533150 STATE CMSP	107,867	81,973	32,867	32,867	
		533202 STATE IGT	5,165,603	5,277,295	2,350,000	2,350,000	
		533210 STATE IMMUNIZATION GRANT	76,520	76,520	76,520	76,520	
		533229 STATE OFFICE OF TRAFFIC SAFETY	183,069	242,432	279,209	279,209	
		533240 STATE CHILD LEAD PREV GRANT	99,852	99,852	125,836	125,836	
		533301 STATE CHDP NO COUNTY MATCH	170,914	218,850	331,405	331,405	
		533302 STATE CHDP FOSTER CARE	314,288	351,692	361,337	361,337	
		533310 STATE MCH ALLOCATION	1,084,203	972,367	1,084,730	1,084,730	
		533350 STATE AIDS BLOCK ALLOCATION	14,001	6,455	14,435	14,435	
		533510 STATE SB99 PROGRAM TEP	56,318	150,000	150,000	150,000	
		533511 STATE SB56 PROGRAM TEP	352,056	213,623	293,860	293,860	
		534000 STATE CALIF CHILDREN SERVICES	1,499,043	1,373,683	1,443,535	1,443,535	
		536301 STATE FFS MEDI CAL ALLOCATION	-	-	84,400	84,400	
		536400 STATE DRUG PROGRAM	42,285	74,076	44,000	44,000	
		536402 STATE PROP 63 MH SVS ACT	9,592,725	9,319,940	9,863,240	9,863,240	
		536403 STATE DEPT HEALTH CARE SVS PRG	70,670	147,867	50,000	50,000	
		536510 STATE REALIGNMENT MENTAL HLTH	6,901,163	6,656,731	6,944,329	6,944,329	
		537001 STATE TUBERCULOSIS HOUSES	-	-	5,000	5,000	
		538101 STATE DHS ORAL HEALTH GRANT	15,477	191,635	188,890	188,890	
		538102 STATE DHS GRANT	-	544,678	-	-	
		538500 STATE REALIGNMENT PUBLIC HLTH	6,922,726	6,805,552	7,415,406	7,415,406	
		542400 STATE POST REIMBURSEMENT	48,859	47,601	17,500	17,500	
		542451 STATE REIMB BOOKING FEES	257,005	257,005	257,000	257,000	
		542601 ST CSA JUV PROB CAMP JPCF	929,687	974,700	722,231	722,231	
		542602 ST JUVENILE JUSTICE GRANT	619,144	672,470	726,304	726,304	
		542603 ST REALIGNMENT 2011 AB109	31,329,237	32,895,132	33,682,582	33,682,582	
		542604 ST CCP INCENTIVE ACT SB678	746,561	512,037	200,000	200,000	
		542800 STATE CORRECTIONS TRAINING GRT	82,210	76,010	78,280	78,280	
		542801 ST BD OF CORRECTIONS PLAN GRT	742,261	383,864	203,750	203,750	
		544000 STATE AID STORM DAMAGE	99,854	110,541	-	-	
		547500 STATE MANDATED COST REIMB	1,275	1,322	1,200	1,200	

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1	2	3	4	5	6	7
		549035 ST OFF HIGHWAY MOTOR VEHICLE	29,246	28,122	3,000	3,000
		549169 ST HOUSING & COMMUNITY DEV	67,234	-	-	-
		549250 STATE GRANT OES	-	10,095	-	-
		549251 STATE GRNT CAL EMERG MGMT AGCY	875,194	875,194	874,500	874,500
		549400 STATE BOATING SAFETY	593,928	697,864	597,990	597,990
		549560 STATE OCJP ANTI DRUG ABUSE	132,510	26,522	25,000	25,000
		549564 STATE RURAL CO LAW ENFORCEMENT	500,000	500,000	500,000	500,000
		549566 STATE COPS GRANT	221,360	512,105	261,000	261,000
		549571 STATE MATCHING FUNDS	672,168	929,920	672,168	672,168
		549575 STATE AUTO THEFT/DUI CRIME	188,322	190,615	185,000	185,000
		549576 STATE WORKERS COMP FRAUD GRANT	147,122	156,945	160,000	160,000
		549577 STATE AUTO INSUR FRAUD GRANT	55,000	63,347	55,000	55,000
		549592 STATE CRIME PREVENTION ACT	757,515	785,840	586,136	586,136
		549601 STATE PROP 172 PUBLIC SFTY FND	15,671,116	16,414,691	15,075,108	15,075,108
		549621 STATE REV FOR SYSTEM UPGRADES	-	1,520	-	-
		549781 STATE WATER RESOURCES GRANT	674,509	191,034	-	-
		549961 STATE SB1435 EXCHANGE FUNDS	-	-	200,000	200,000
		550210 FED LICENSE FOSTER FAM HOME	62,437	(5,952)	39,826	39,826
		550220 FEDERAL FRAUD/FRED GRANT ADMIN	-	95,373	25,000	25,000
		550310 FEDERAL PUBLIC AUTHORITY	185,953	195,401	227,265	227,265
		550500 FEDERAL ADOPT PROGRAM ADMIN	455,168	502,622	499,229	499,229
		550900 FEDERAL FOOD STAMP PROG ADMIN	4,712,205	5,120,750	5,674,091	5,674,091
		550901 FEDERAL OPTIONS FOR RECOVERY	752,889	809,907	833,477	833,477
		550930 FEDERAL CWS IV E ADMIN	4,856,939	5,465,099	5,337,411	5,337,411
		550935 FED FAMILY PRESERVATION SUPPT	162,309	162,625	142,000	142,000
		550960 FED INDEPEND LIVING SKILL PLAN	88,201	107,550	74,544	74,544
		550980 FED FOOD STAMP EMP TRNG ADMIN	176,652	256,352	294,933	294,933
		550990 FED FOSTER CARE ELIGIBILITY	205,693	225,769	252,094	252,094
		550992 FED COM BASED FAMILY RSRC PGM	14,498	14,607	14,498	14,498
		550993 FED FGU WTW CAL LEARN	8,742,555	10,364,730	11,555,991	11,555,991
		550999 FED SB 933 PLACEMENT REIMB	47,598	51,370	65,000	65,000
		551000 FEDERAL AID FAM W/DEP CHILDREN	3,408,774	1,664,001	3,030,370	3,030,370
		551001 FED SUPPLMNTL SECURITY INCOME	117,783	101,276	120,000	120,000
		551100 FEDERAL FOSTER CARE ASST	4,272,493	4,447,450	4,103,249	4,103,249
		551401 FEDERAL CHILD SUPPORT ADMIN	5,250,164	4,346,438	4,892,816	4,892,816
		551402 FED CHILD SUPPORT MATCH	-	-	163,031	163,031
		551403 FEDERAL CHILD SUPPORT EDP	246,027	220,726	226,738	226,738
		551410 FEDERAL AID TO ADOPTIVE CHILD	6,841,843	7,145,381	7,494,709	7,494,709
		552002 FED MAA MEDICAL ADMIN ACTIVITY	162,923	141,775	200,000	200,000
		552003 FED BIO TERRORISM PREPAREDNESS	240,741	234,379	192,471	192,471
		552004 FED BIO TERRORISM LAB INFRASTR	267,380	241,684	260,246	260,246
		552006 FED BIO TERRORISM HPP BASE	130,504	137,076	147,254	147,254
		552100 FEDERAL MEDI-CAL	15,847,777	16,758,740	17,370,133	17,370,133
		552102 FED MEDICAL ASSISTANCE PROG	8,990,535	9,139,312	10,262,784	10,262,784
		552110 FED SUBSTANCE ABUSE PREV/TREAT	1,012,331	972,074	1,109,081	1,109,081
		552140 FEDERAL MCKINNEY HOMELESS	65,723	48,160	65,180	65,180
		552151 FEDERAL SAMHSA BLOCK GRANT	281,291	359,630	667,536	667,536
		552900 FEDERAL JUV HALL FOOD PROGRAM	44,040	54,750	50,000	50,000
		553100 FEDERAL BRIDGE REPLACEMENT	1,150,434	2,211,886	917,000	917,000
		553101 FED HI RISK RURAL ROADS PROG	211,039	2,189,791	1,440,000	1,440,000
		554000 FEDERAL AID STORM DAMAGE	284,613	622,121	8,100,000	8,100,000
		554100 FEDERAL DISASTER ASSISTANCE	55,094	28,535	-	-
		554101 FED EMERGENCY MGMT ASST \FEMA	258,437	399,682	356,509	356,509
		555000 FEDERAL FOREST RESERVE	734,909	603,865	-	-
		559201 FSS GRANT	-	-	65,088	65,088
		559202 FED HOUSING CHOICE VOUCHERS	4,332,346	3,997,220	4,424,749	4,424,749
		559203 FED HOUSING CHOICE ADMIN FEE	899,378	733,943	766,326	766,326
		559204 FED HCV MAINSTREAM HAP	-	81,166	121,752	121,752
		559205 FED HCV MAINSTREAM ADMIN	-	-	10,000	10,000

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2019-20	

Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		560300 FEDERAL PERINATAL GRANT	188,198	376,396	376,396	376,396
		560600 FEDERAL EMERGENCY MGMT AGENCY	161,300	160,974	163,000	163,000
		560621 FED REV FOR SYSTEM UPGRADES	-	411	-	-
		560881 FEDERAL TRANSPORTATION AID	72,080	411,640	720,000	720,000
		560900 FED MARIJUANA SUPPRESSION GRT	55,968	26,113	44,000	44,000
		560951 FEDERAL DOJ BLOCK GRANT	-	13,314	-	-
		560953 FEDERAL DOJ GRANT	-	2,046	-	-
		560996 FED DHCS MENTAL HEALTH GRANT	2,240,914	1,302,802	1,750,000	1,750,000
		561163 FED HOME TENANT RENTAL ASSIST	57,122	-	250,000	250,000
		561164 FEDERAL HOME ADMINISTRATION	8,505	-	-	-
		561190 FEDERAL HOMELESS GRANTS	90,000	200,000	100,000	100,000
		562200 FEDERAL CDBG ADMIN	-	-	-	-
		563400 OTHER CO INPATIENT FEES	1,742	459	4,000	4,000
		563700 CONTRIBUTION FROM REDDING	-	-	100,000	100,000
		563775 CONTRIBUTIONS LOCAL SCHOOLS	221,321	199,715	200,000	200,000
		563777 CONTRIB FRM SHASTA COLLEGE	60,486	55,555	-	-
		563901 FED REGNL TRANS PLNG AGENCY REV	168,985	82,587	-	-
		Total Intergovernmental Revenues	\$ 224,778,241	\$ 235,388,584	\$ 246,779,758	\$ 246,779,758
		Charges for Services				
		671250 RIGHT OF WAY ABANDONMENT FEE	\$ -	\$ 2,000	\$ -	\$ -
		671255 ENCROACHMENT PERMIT FEES	8,415	11,360	9,000	9,000
		671260 SUBDIVISION IMPROVE PLAN CHECK	8,999	5,234	8,000	8,000
		671600 PROBATION COSTS	198,978	244,350	135,000	135,000
		671670 CONDITIONAL SENTENCE RPT FEE	17,033	19,464	10,000	10,000
		674251 CIVIL PROC SVS SHRF SUBPOENAS	45	-	-	-
		675450 DIVERSION PROGRAM FEE	8,227	7,409	10,000	10,000
		675801 BOOKING FEES RECOVERY	67,663	66,270	62,000	62,000
		678110 FINGERPRINT PUBLIC ASSIST	38,299	25,959	25,000	25,000
		678112 FINGERPRINT LIVESCAN REPLC FEE	7,823	11,846	9,500	9,500
		678150 CHRISTMAS TREE TAGS	70	35	-	-
		678200 SHERIFF CRIME REPORTS	591	540	300	300
		678210 LOCAL CRIMINAL HISTORY	700	1,325	500	500
		678222 REPORT VEHICLE REPOSSESSION	900	825	650	650
		678250 COMMISSARY ADMIN FEE	-	-	45,000	45,000
		678300 EXTRADITION	24,430	1,888	6,000	6,000
		678400 USE CO CARS STATE TRIPS	4,246	4,662	4,000	4,000
		678600 USFS LAW ENFORCEMENT	11,217	9,844	9,000	9,000
		678620 LASSEN NATIONAL FOREST PATROL	8,623	9,201	9,000	9,000
		678640 SHASTA TRINITY MJ CONTRACT	3,335	-	25,000	25,000
		678720 FED MARIJUANA ERADICATION	18,373	-	150,000	150,000
		678740 SHASTA LAKE CITY PATROL	2,797,881	2,902,791	2,925,000	2,925,000
		679300 R/F BIRTH CERT ABUSE CHILD	39,763	45,182	34,369	34,369
		679400 VITAL STATISTICS	129,874	134,051	130,000	130,000
		679501 CERTFD COPIES VITAL HLTH STATS	23,030	23,921	25,000	25,000
		680030 ROAD SVS ANDERSON SOLID WASTE	31,452	545,085	200,000	200,000
		680043 TENTATIVE MAP PROCESSING	2,170	1,280	2,000	2,000
		680046 DUST MITIGATION FEES	13,600	11,200	8,000	8,000
		680702 ZOB S CENTRAL URBAN REGION #1	7,200	5,600	5,000	5,000
		680703 ZOB S CENTRAL URBAN REGION #2	47,992	30,230	20,000	20,000
		680704 ZOB S CENTRAL URBAN REGION #3	19,369	8,000	10,000	10,000
		680705 ZOB S CENTRAL URBAN REGION E	17,718	10,400	5,000	5,000
		680706 ZOB S CENTRAL URBAN REGION W	-	2,837	-	-
		680710 ZOB REGION 3A SOUTH COTTONWOOD	107,072	69,700	40,000	40,000
		681100 IMMUNIZATION FEES	176,752	80,842	80,000	80,000
		681250 REGIONAL LAB CONTRACT	26,670	37,338	32,000	32,000
		681260 TEHAMA CO LAB CONTRACT	1,695	752	2,000	2,000
		681270 SISKIYOU CO LAB CONTRACT	4,940	4,905	6,000	6,000
		681300 COMPREHENSIVE PERINATAL	2,278	2,023	3,000	3,000

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
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Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		681400 LAB TESTS BACTERIOLOGY	26,821	3,231	5,000	5,000
		681402 PARASITOLOGY LAB FEES	329	404	-	-
		681502 BREAST PUMP RENTALS	302	550	1,000	1,000
		681513 DRUG TESTING LAB FEES	26,862	53,043	-	-
		681520 RABIES TEST FEES	1,115	1,452	2,000	2,000
		681904 LAB FEES WATER SAMPLES	7,472	9,748	7,500	7,500
		681907 GENERAL REVENUE CLINIC	347	19	-	-
		681908 TUBERCULOUS CLINIC	4,894	6,138	8,000	8,000
		681909 TARGETED CASE MGMT ENCOUNTERS	43,981	42,380	100,000	100,000
		681914 LAB FEES EH WATER SAMPLES	275	252	300	300
		682000 SELF PAY	89,472	90,005	60,000	60,000
		682001 CLIENT INSURANCE	29,544	23,015	26,000	26,000
		682002 MENTAL HEALTH SERVICES OTHER	11,865	38,177	617,000	617,000
		682009 MH SVS SC COURT DRUG GRANT	4,708	4,437	9,646	9,646
		682015 MEDICAL MARIJUANA PGM ID FEES	2,610	1,074	1,000	1,000
		684700 COLLECTORS FEES	20,000	20,000	20,000	20,000
		684970 SALE OF RECYCLE MATERIALS	67	62	-	-
		685010 STEPPARENT ADOPTIONS FEES	6,890	10,477	6,800	6,800
		686000 PATIENT REVENUE	-	839	-	-
		686001 REIMBURSE INSTITUTIONAL CARE	132,889	123,746	115,000	115,000
		686100 JUVENILE DETENTION CHARGE	30,132	-	-	-
		686201 BOARD & CARE OTHER COUNTIES	168,590	172,385	125,925	125,925
		686910 FEDERAL PRISONERS	2,068	13,930	3,000	3,000
		686950 HOUSING OF INMATES	12,854	1,775	1,500	1,500
		686951 INMATE MEDICAL COPAY	3,394	5,000	3,500	3,500
		692002 REIMBURSE COUNTY BURIALS	795	795	-	-
		692003 MORGUE FEES OTHER COUNTIES	250	-	-	-
		692010 X RAY FEES	850	1,730	-	-
		692014 EPIDEMIOLOGY SERVICES	46,490	52,588	50,000	50,000
		692030 SOCIAL SECURITY REPORTING FEE	53,800	42,700	40,000	40,000
		692100 PHOTOCOPIES	33,323	34,741	36,485	36,485
		692105 PHOTO LAB FEES	6	-	-	-
		692150 ADMIN FEES	5,100	3,921	10,000	10,000
		692151 DIVERSION FEES	1,932	1,650	4,000	4,000
		692153 ADMIN FEES COURTS	617	250	1,000	1,000
		692154 DIVERSION FEES COURTS	47	-	-	-
		692200 REIMBURSE TRAVEL	654	4,232	-	-
		692320 REIMB PROBATION OFFICER SCHOOL	-	83,413	112,000	112,000
		692330 ADULT WORK PROGRAM FEES	36,567	36,498	30,000	30,000
		692340 RECORD SEAL/MODIFICATION	570	420	-	-
		692350 ELECTRONIC MONITORING FEE	1,497	1,994	1,500	1,500
		692352 JUVENILE WORK PROGRAM FEES	250	-	-	-
		692353 ELECTRONIC MONITOR STRAP FEE	1	-	-	-
		692361 TESTING REIMBURSEMENT	4,952	-	10,000	10,000
		692362 REIMBURSE DRUG TESTS AOP	4,708	4,038	-	-
		692690 FORENSIC PATHOLOGY SERVICES	3,914	18,643	9,000	9,000
		692700 REIMB MISC SERVICES	390,265	722,567	420,000	420,000
		692702 REIMB SUPPLIES & MAINT	80	511	200	200
		692703 REIMB VEHICLE COSTS	86,087	81,347	60,000	60,000
		692730 REIMB ADMIN SERVICES	46,744	36,788	58,380	58,380
		692950 REPLACEMENT FUND CHARGES	1	-	-	-
		693000 CHGS FOR SVS REGULAR EMPLOYEES	7,250	233,910	14,500	14,500
		693001 CHARGES FOR SERVICES	144,178	156,676	170,904	170,904
		693002 CHGS FOR SVS CITY OF ANDERSON	-	10,077	19,500	19,500
		693030 CONTRACT SERVICES REVENUE	20,212	14,861	40,000	40,000
		Total Charges for Services	\$ 5,396,046	\$ 6,504,837	\$ 6,245,959	\$ 6,245,959
		Miscellaneous Revenues				
		792500 DONATIONS/CONTRIBUTIONS	\$ 234,055	\$ 4,000	\$ 2,500	\$ 2,500

State Controller Schedules	County of Shasta	Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2019-20	

Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		792512 CONTR FR CAREMARK RV SHR AGRMT	1,951	939	500	500
		792522 CONTRIBUTION FROM TRUST FUND	221,525	47,607	150,000	150,000
		792579 CONTRIB FROM COMMUNITY GRANTS	40,000	60,000	20,000	20,000
		795000 AUDITOR VOID/STALE DATED CHECK	8,377	12,088	4,100	4,100
		795120 WELFARE PAYMENTS	437,931	308,084	360,000	360,000
		795121 WELFARE RPYMT FR CHILD SUPPORT	297,488	258,685	150,000	150,000
		795560 RECAPTURED PAYMENTS	59,139	34,827	25,000	25,000
		797600 MISCELLANEOUS SALES	1,221	1,863	-	-
		797710 JUVENILE PROGRAMMING SALES	5,225	2,143	5,000	5,000
		799215 UNCLAIMED MONEY	142	23	50	50
		799300 MISCELLANEOUS REVENUE	17,075	19,156	10,050	10,050
		799390 PRIOR PERIOD EXP ADJUSTMENT	7,521	717,543	-	-
		799391 PRIOR PERIOD REV ADJUSTMENT	366,648	113,947	-	-
		799400 JURY & WITNESS FEES	1,169	1,952	200	200
		799600 INSURANCE LOSS & REFUNDS	706	2,500	1,000	1,000
		799601 INSURANCE PROCEEDS C/A	3,132	43,833	-	-
		799610 RESTITUTION DAMAGE PAYMENTS	1,106	170	-	-
		799710 GENERAL ASSISTANCE COLLECTIONS	-	6,923	10,000	10,000
		799851 REIMB DAMAGES COUNTY PROPERTY	37,313	1,261	-	-
		799900 CASH OVER/SHORT	(63)	(47)	50	50
		Total Miscellaneous Revenues	\$ 1,741,661	\$ 1,637,496	\$ 738,450	\$ 738,450
		Other Financing Sources Tran In				
		800100 TRANS IN GENERAL FUND	\$ 30,501,037	\$ 29,726,134	\$ 29,913,285	\$ 29,913,285
		800112 TRANS IN ASSESSOR	-	1,780	-	-
		800161 TRANS IN ACCUM CAPITAL OUTLAY	611,432	1,462,796	586,146	586,146
		800169 TRANS IN MAJOR BLDG CAP PROJ	6,532	-	-	-
		800176 TRANS IN TITLE III PROJ (GRT)	-	130,608	-	-
		800235 TRANS IN SHERIFF	242,144	86,345	68,264	68,264
		800260 TRANS IN JAIL	-	169,000	-	-
		800261 TRANS IN BURNEY SUBSTATION	-	155,000	-	-
		800263 TRANS IN PROBATION	-	100,000	-	-
		800282 TRANS IN BUILDING	100,000	100,000	100,000	100,000
		800410 TRANS IN MENTAL HEALTH	499,169	2,010,063	2,603,000	2,603,000
		800411 TRANS IN PUBLIC HEALTH	210,130	323,917	235,749	235,749
		806207 TRANS IN SOLID WASTE DISPOSAL	100,000	708,178	1,000,000	1,000,000
		806310 T/I DEER FLAT RD PRD	-	-	-	-
		Total Other Financing Sources Tran In	\$ 32,270,444	\$ 34,973,821	\$ 34,506,444	\$ 34,506,444
		Other Financing Sources Sale F/A				
		896100 SALE OF CAPITAL ASSETS	\$ 73,430	\$ 27,757	\$ 4,000	\$ 4,000
		896101 SALE OF SURPLUS PROPERTY	27,322	28,646	-	-
		Total Other Financing Sources Sale F/A	\$ 100,751	\$ 56,403	\$ 4,000	\$ 4,000
Total Special Revenue Funds Financing Sources			\$ 270,717,510	\$ 284,276,392	\$ 292,950,145	\$ 292,950,145
Capital Project Funds						
		Revenue from Money & Property				
		420000 INTEREST	\$ 86,610	\$ 117,238	\$ 100,000	\$ 100,000
		Total Revenue from Money & Property	\$ 86,610	\$ 117,238	\$ 100,000	\$ 100,000
		Intergovernmental Revenues				
		Total Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
		Other Financing Sources Tran In				
		800100 TRANS IN GENERAL FUND	-	7,827,350	-	-
		800169 TRANS IN MAJOR BLDG CAP PROJ	675,833	-	-	-

State Controller Schedules		County of Shasta				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
January 2010 Edition, revision #1		Governmental Funds					
		Fiscal Year 2019-20					
Fund Name	Financing Source Category	Financing Source Account	2017-18 Actual	2018-19 Actual Estimated <input checked="" type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Total Other Financing Sources Tran In			\$ 675,833	\$ 7,827,350	\$ -	\$ -	
Total Capital Project Funds Financing Sources			\$ 762,443	\$ 7,944,588	\$ 100,000	\$ 100,000	
Debt Service Funds							
Revenue from Money & Property							
	420000	INTEREST	\$ 1,463	\$ 2,347	\$ -	\$ -	
Total Revenue from Money & Property			\$ 1,463	\$ 2,347	\$ -	\$ -	
Other Financing Sources Tran In							
	800174	TRANS IN TOBACCO SETTLEMENT	\$ 2,376,428	\$ 2,378,197	\$ 2,378,450	\$ 2,378,450	
	800201	TRANS IN TRIAL COURTS	534,863	532,606	535,019	535,019	
	800260	TRANS IN JAIL	-	-	35,423	35,423	
	800287	TRANS IN CORONER	-	-	1,708	1,708	
	800410	TRANS IN MENTAL HEALTH	-	-	6,536	6,536	
	800411	TRANS IN PUBLIC HEALTH	-	-	2,650	2,650	
	800501	TRANS IN SOCIAL SERVICES	-	-	5,466	5,466	
	806205	TRANS IN SHAS CO UTILITIES ISF	51,784	51,784	-	-	
Total Other Financing Sources Tran In			\$ 2,963,074	\$ 2,962,587	\$ 2,965,252	\$ 2,965,252	
Total Other Financing Sources L/T Debt Proceeds			\$ -	\$ -	\$ -	\$ -	
Total Debt Service Funds Financing Sources			\$ 2,964,537	\$ 2,964,934	\$ 2,965,252	\$ 2,965,252	
TOTAL ALL FUNDS			\$ 366,059,426	\$ 390,875,190	\$ 393,165,202	\$ 393,165,202	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2019-20			Schedule 7	
Description	2017-18 Actual	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors	
1	2	3	4	5	

Summarization by Function

GENERAL FUNCTION	\$ 43,902,494	\$ 54,104,185	\$ 47,086,440	\$ 47,086,440
GENERAL - CAPITAL PROJECTS	6,790,165	3,004,377	14,759,995	14,759,995
GENERAL - PROMOTION	16,078	11,675	7,950	7,950
PUBLIC PROTECTION	91,924,895	93,132,866	102,743,240	102,743,240
PUBLIC WAYS & FACILITIES	16,347,335	24,232,822	31,877,899	31,877,899
HEALTH & SANITATION	64,274,090	69,002,304	83,409,596	83,409,596
PUBLIC ASSISTANCE	119,667,260	123,061,735	143,321,637	143,321,637
EDUCATION	1,559,155	1,589,695	1,713,596	1,713,596
RECREATION	145,309	175,292	293,020	293,020
DEBT SERVICE	2,963,397	2,964,141	2,965,253	2,965,253

Total Financing Uses by Function	\$ 347,590,176	\$ 371,279,090	\$ 428,178,626	\$ 428,178,626
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Appropriations for Contingencies

GENERAL	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
PUBLIC PROTECTION	-	-	150,000	150,000
PUBLIC WAYS & FACILITIES	-	-	300,000	300,000
HEALTH & SANITATION	-	-	30,000	30,000

Total Appropriations for Contingencies	\$ -	\$ -	\$ 5,480,000	\$ 5,480,000
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Subtotal Financing Uses	\$ 347,590,176	\$ 371,279,090	\$ 433,658,626	\$ 433,658,626
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EQUITY TRANSFERS

Provisions for Obligated Fund Balances

GENERAL	\$ -	\$ -	\$ 68,599,231	\$ 74,441,411
PUBLIC ASSISTANCE	-	-	880,911	677,716
PUBLIC PROTECTION	-	-	150,109	188,114
PUBLIC WAYS & FACILITIES	-	-	-	90,000
HEALTH & SANITATION	-	-	50,000	89,000
EDUCATION	-	-	-	-
DEBT SERVICE	-	-	-	-

Total Obligated Fund Balances	\$ -	\$ -	\$ 69,680,251	\$ 75,486,242
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Total Financing Uses	\$ 347,590,176	\$ 371,279,090	\$ 503,338,877	\$ 509,144,868
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Summarization by Fund

0040 ACCUM CAPITAL OUTLAY	\$ 1,215,151	\$ 1,472,164	\$ 7,586,146	\$ 7,586,146
0046 CAPITAL PROJ JUV HALL ADM	6,532	-	-	-
0047 CAPITAL PROJ ADULT REHAB CENTER	681,542	-	-	-
0057 IMPACT MITIGATION FEE	7,261	4,490	494,000	494,000
0060 GENERAL	69,837,249	79,676,169	153,710,169	159,573,064
0062 GENERAL - CAPITAL PROJECTS	4,886,939	1,532,214	7,173,849	7,173,849
0065 GENERAL - FEDERAL TITLE III	33,024	159,423	89,894	89,894
0070 CNTY CRTHSE BOND FUND	534,863	532,606	535,019	535,019
0072 ADMIN CNTR BOND FUND	2,376,751	2,379,751	2,378,450	2,378,450
0073 ENERGY RETROFIT FUND	51,784	51,784	51,784	51,784
0080 MENTAL HEALTH	33,824,634	36,670,649	43,486,250	43,510,250
0081 MENTAL HEALTH SERVICES ACT	11,110,935	11,646,618	14,764,702	14,764,702
0100 INTERMOUNTAIN FAIR	16,078	11,675	22,373	12,658
0120 OPPORTUNITY CENTER	5,594,601	5,396,304	6,486,253	6,285,058
0140 SOCIAL SERVICES	106,047,594	107,380,813	124,411,491	124,411,491
0150 WILDLIFE	108	289	33,554	36,542
0170 GENERAL RESERVES	-	-	120,000	120,000
0185 PHA HOUSING ASSISTANCE PYMTS	5,198,162	4,698,391	5,546,322	5,546,322
0186 HOUSING HOME IPP ADMIN	161,485	1,335,071	648,891	648,891

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2019-20	Schedule 7
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Description	2017-18 Actual	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
0187 HOUSING CALHOME ADMIN	(302)	-	64,900	64,900
0188 ENDANGERED SPECIES	(68)	55	201,775	201,775
0190 ROADS	16,347,335	24,232,822	32,127,899	32,217,899
0191 ROAD - DUST MITIGATION	-	-	50,000	50,000
0192 CHILD SUPPORT SVS	7,681,244	7,136,132	8,120,817	8,120,817
0195 PUBLIC SAFETY	64,562,466	67,108,172	71,886,714	71,923,732
0196 PUBLIC HEALTH	17,029,113	18,198,926	22,161,524	22,161,524
0197 SHASTA HOUSING REHAB	11,070	1,258,202	731,572	731,572
0851 IHSS PUBLIC AUTHORITY	374,626	396,371	454,529	454,529
Total Financing Uses	\$ 347,590,176	\$ 371,279,092	\$ 503,338,876	\$ 509,144,868

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2019-20	Schedule 8
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Function, Activity and Budget Unit	2017-18 Actual	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5

General				
100 NON-PROG REV/TRANS OUT	\$ 33,181,809	\$ 39,592,736	\$ 30,367,164	\$ 30,367,164
101 BOARD OF SUPERVISORS	539,068	612,429	643,380	643,380
102 COUNTY ADMIN OFFICE	(276,340)	2,245,930	2,543,782	2,543,782
103 CLERK OF THE BOARD	344,783	429,591	510,630	510,630
110 AUDITOR CONTROLLER	639,273	794,892	1,008,807	1,008,807
111 TREASURER TAX COLLECTOR	1,657,696	1,750,918	2,037,766	2,037,766
112 ASSESSOR	4,173,352	4,370,247	4,862,176	4,862,176
113 PURCHASING	(123,334)	(43,824)	(42,080)	(42,080)
120 COUNTY COUNSEL	103,203	6,647	308,378	308,378
130 PERSONNEL	(306,564)	(251,056)	217,318	217,318
140 ELECTION ADMIN AND REGISTRATION	1,881,046	2,389,917	2,249,382	2,249,382
157 IMPACT FEE ADMIN	7,261	4,490	7,700	7,700
165 ECONOMIC DEVELOPMENT	70,485	70,506	70,600	70,600
172 SURVEYOR	11,375	11,826	18,096	18,096
173 MISCELLANEOUS GENERAL 1	401,510	518,795	605,786	605,786
174 TOBACCO SETTLEMENT GRANTS	2,563,991	2,560,004	2,568,450	2,568,450
175 CSA ADMINISTRATION	889,303	950,386	983,263	983,263
176 TITLE III PROJECTS	33,024	159,423	89,894	89,894
199 CENTRAL SERVICE COST	(1,888,447)	(2,069,672)	(1,964,052)	(1,964,052)
Total General	\$ 43,902,494	\$ 54,104,185	\$ 47,086,440	\$ 47,086,440

General - Capital Projects				
161 ACCUMULATED CAPITAL OUTLAY	\$ 1,215,151	\$ 1,472,164	\$ 7,586,146	\$ 7,586,146
166 LAND BUILDINGS AND IMPROVEMENTS	4,886,939	1,532,214	7,173,849	7,173,849
16B JUVENILE HALL FACILITY	6,532	-	-	-
16C ADULT REHAB CENTER	681,542	-	-	-
Total General - Capital Projects	\$ 6,790,165	\$ 3,004,377	\$ 14,759,995	\$ 14,759,995

General Promotion				
159 INTERMOUNTAIN FAIR	\$ 16,078	\$ 11,675	\$ 7,950	\$ 7,950
Total General Promotion	\$ 16,078	\$ 11,675	\$ 7,950	\$ 7,950

Public Protection				
201 TRIAL COURTS	\$ 2,511,176	\$ 2,449,500	\$ 2,519,783	\$ 2,519,783
203 CONFL PUBLIC DEFENDER	2,516,478	2,398,311	2,636,336	2,636,336
207 PUBLIC DEFENDER	4,121,948	3,489,662	4,763,286	4,763,286
208 GRAND JURY	112,203	88,102	86,882	86,882
221 COUNTY CLERK	421,540	483,111	478,452	478,452
227 DISTRICT ATTORNEY	7,627,053	7,910,806	8,975,867	8,975,867
228 CHILD SUPPORT SERVICES	7,681,244	7,136,132	8,120,817	8,120,817
235 SHERIFF	18,162,023	18,433,459	19,840,351	19,840,351
236 BOATING SAFETY	891,159	884,027	895,940	895,940
237 SHERIFF CIVIL UNIT	537,594	456,415	613,802	613,802
246 DETENTION ANNEX/WORK FACILITY	815,804	482,607	498,317	498,317
256 VICTIM WITNESS ASSISTANCE	1,093,321	1,245,720	1,439,770	1,439,770
260 JAIL	15,836,509	18,383,385	17,987,629	17,987,629
261 BURNEY SUBSTATION	1,976,489	2,140,160	2,462,106	2,462,106
262 JUVENILE HALL	5,208,803	5,169,488	5,622,804	5,622,804
263 PROBATION	11,282,669	10,868,456	12,609,236	12,609,236
280 AG COMM AND SEALER OF WEIGHTS	1,656,238	1,735,817	1,992,499	1,992,499
282 BUILDING INSPECTION	2,226,038	2,200,168	2,915,115	2,915,115
285 KNIGHTON RD BEETLE MITIGATION	(68)	55	201,775	201,775
286 PLANNING	1,663,129	1,631,945	2,027,770	2,027,770
287 CORONER	1,380,729	1,358,026	1,459,923	1,459,923
288 DISPATCH	1,381,229	1,477,759	1,494,034	1,494,034
290 RECORDER	1,208,116	1,271,791	1,326,552	1,326,552
292 PUBLIC GUARDIAN	854,405	746,371	965,414	965,414
294 WILDLIFE CONTROL	108	289	5,340	5,340
297 ANIMAL CONTROL	571,200	447,100	518,987	518,987
299 PUBLIC ADMINISTRATOR	187,761	244,203	284,453	284,453
Total Public Protection	\$ 91,924,895	\$ 93,132,866	\$ 102,743,240	\$ 102,743,240

Public Ways & Facilities

State Controller Schedules		County of Shasta			Schedule 8	
County Budget Act January 2010 Edition, revision #1		Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2019-20				
Function, Activity and Budget Unit	2017-18 Actual	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors		
1	2	3	4	5		
301 ROADS	\$ 16,347,335	\$ 24,232,822	\$ 31,827,899	\$ 31,827,899		
302 SACTO VLY AIR POLLUTION PAVING	-	-	50,000	50,000		
Total Public Ways & Facilities	\$ 16,347,335	\$ 24,232,822	\$ 31,877,899	\$ 31,877,899		
Health & Sanitation						
402 ENVIRONMENTAL HEALTH	\$ 2,309,409	\$ 2,486,111	\$ 3,027,120	\$ 3,027,120		
404 MENTAL HEALTH SERVICES ADMIN	11,110,935	11,646,618	14,764,702	14,764,702		
410 MENTAL HEALTH	28,742,294	31,623,439	36,879,285	36,879,285		
411 PUBLIC HEALTH	14,758,736	15,980,626	19,110,070	19,110,070		
412 SHASTA COUNTY HEALTH CARE	247,805	298,803	577,308	577,308		
417 CALIFORNIA CHILDRENS SERVICES	2,022,572	1,919,497	2,444,146	2,444,146		
422 ALCOHOL AND DRUG PROGRAMS	4,180,536	4,131,455	5,198,990	5,198,990		
425 PERINATAL	901,804	915,756	1,407,975	1,407,975		
Total Health & Sanitation	\$ 64,274,090	\$ 69,002,304	\$ 83,409,596	\$ 83,409,596		
Public Assistance						
501 SOCIAL SERVICES ADMINISTRATION	\$ 56,446,089	\$ 56,363,208	\$ 67,446,224	\$ 67,446,224		
502 HEALTH AND HUMAN SVS AGENCY ADM	(5,027)	15,886	194,331	194,331		
530 OPPORTUNITY CENTER	5,594,601	5,396,304	5,646,608	5,646,608		
541 WELFARE CASH AID PAYMENTS	49,606,532	51,001,719	56,770,936	56,770,936		
542 COUNTY INDIGENT CASES-GEN FND	1,356,254	1,307,111	1,540,945	1,540,945		
543 HOUSING AUTHORITY	(409)	97,632	-	-		
570 VETERANS SERVICE OFFICER	402,476	429,509	536,133	536,133		
590 COMMUNITY ACTION AGENCY	521,703	762,332	3,743,246	3,743,246		
591 HOUSING CALHOME	(302)	-	64,900	64,900		
592 HOUSING HOME IPP	161,485	1,335,071	648,891	648,891		
593 PHA HOUSING ASSISTANCE	5,198,162	4,698,391	5,543,322	5,543,322		
596 CDBG ADMIN/REHAB	11,070	1,258,202	731,572	731,572		
H51 IHSS PUBL AUTH ADMIN	374,626	396,371	454,529	454,529		
Total Public Assistance	\$ 119,667,260	\$ 123,061,735	\$ 143,321,637	\$ 143,321,637		
Education						
611 LIBRARY ADMINISTRATION	\$ 1,345,330	\$ 1,389,729	\$ 1,447,686	\$ 1,447,686		
620 AGRIC EXT SERVICE FARM ADVISOR	209,569	199,910	265,910	265,910		
621 FARM ADVISOR JT LASSEN SHASTA	4,256	56	-	-		
Total Education	\$ 1,559,155	\$ 1,589,695	\$ 1,713,596	\$ 1,713,596		
Recreation						
701 RECREATION AND PARK DEVELOPMENT	\$ 34,316	\$ 47,630	\$ 57,732	\$ 57,732		
710 VETERANS HALLS	110,992	127,662	235,288	235,288		
Total Recreation	\$ 145,309	\$ 175,292	\$ 293,020	\$ 293,020		
Debt Service						
803 1998 CRTHSE BOND	\$ 534,863	\$ 532,606	\$ 535,019	\$ 535,019		
805 2003 ADM CTR BOND	2,376,751	2,379,751	2,378,450	2,378,450		
806 ENERGY RETROFIT	51,784	51,784	51,784	51,784		
Total Debt Service	\$ 2,963,397	\$ 2,964,141	\$ 2,965,253	\$ 2,965,253		
Grand Total Financing Uses by Function	\$ 347,590,176	\$ 371,279,092	\$ 428,178,626	\$ 428,178,626		

**General Government
and
Support Services**

GENERAL REVENUE AND TRANSFERS

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

PROGRAM DESCRIPTION

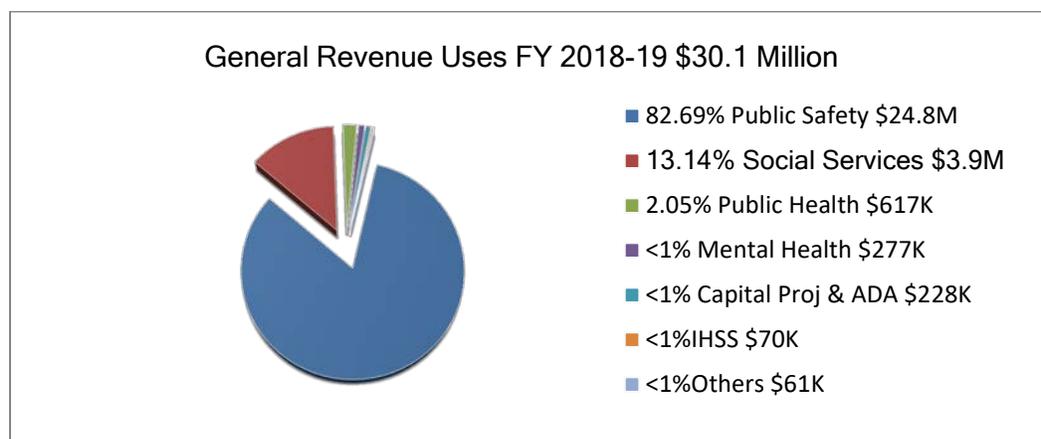
The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted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

SUMMARY OF RECOMMENDATIONS

TRANSFERS OUT

As is illustrated in the following tables, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General Fund dollars (\$24.890 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs (\$3.955 million.)

GENERAL REVENUE USES FY 2019-20		
Public Safety	\$ 24,890,533	82.69%
Social Services	3,955,297	13.14%
Public Health	617,577	2.05%
Mental Health	276,778	0.92%
Capital Project & ADA	228,849	0.76%
IHSS	70,948	0.24%
Others	61,679	0.20%
Total	\$ 30,101,661	100.00%



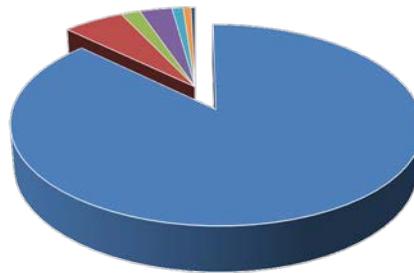
REVENUES

Total recommended General Fund discretionary revenue is \$65.8 million, an increase of \$1.6 million compared to the FY 2018-19 estimates.

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

General Revenue Sources 2018-19		
Taxes	\$ 57,427,020	87%
Intergovernmental	3,793,000	6%
Fines and Forfeitures	1,191,100	2%
Use of Money & Property	2,011,000	3%
Licenses and Permits	700,000	1%
Charges for Services	490,000	1%
Miscellaneous	248,700	0%
Grand Total	\$ 65,860,820	100%

General Revenue Sources FY 2019-20



- Taxes 87%
- Intergovernmental 6%
- Fines and Forfeitures 2%
- Use of Money & Property 3%
- Licenses and Permits 1%
- Charges for Services 1%
- Miscellaneous <1%

PENDING ISSUES AND POLICY CONSIDERATIONS

The FY 2018-19 Recommended Budget relies on use of General Fund/fund balance carryover (\$1.5 million). This is good news. However, we continue to monitor our resources closely to evaluate if resources will be able to cover expenditures.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$16,997,218	\$17,665,042	\$18,258,000	\$18,258,000	\$18,258,000
101001 CURRENT UNITARY TAXES	\$2,846,103	\$3,017,696	\$3,100,800	\$3,100,800	\$3,100,800
101011 CURR SEC TAX DEL ADV TEETER	\$268,593	\$278,328	\$265,200	\$265,200	\$265,200
101012 RDA RESIDUAL PROP TAX HS34188	\$91,132	\$200,092	\$239,700	\$239,700	\$239,700
101013 RDA 1290 PT PROP TX HS33607.5	\$3,829,936	\$3,873,296	\$3,947,400	\$3,947,400	\$3,947,400
101100 SUPPLEMENTAL TAXES CURRENT	\$299,594	\$263,657	\$285,600	\$285,600	\$285,600
101111 SUPPLEMENTAL TAXES CURR TEETER	\$30,531	\$30,596	\$35,700	\$35,700	\$35,700
102000 CURRENT UNSECURED TAXES	\$795,798	\$816,391	\$918,000	\$918,000	\$918,000
103000 PRIOR YEAR SECURED TAXES	\$1,077,730	\$0	\$122,400	\$122,400	\$122,400
103010 SUPPLEMENTAL TAXES PRIOR	\$22,517	\$485	\$1,020	\$1,020	\$1,020
104000 PRIOR YEAR UNSECURED TAXES	\$335,234	\$14,993	\$10,200	\$10,200	\$10,200
106000 SALES & USE TAX	\$3,901,009	\$4,614,556	\$5,508,000	\$5,508,000	\$5,508,000
108000 DOCUMENTARY TRANSFER TAX	\$1,008,209	\$959,609	\$897,600	\$897,600	\$897,600
109000 TRANSIENT OCCUPANCY TAXES	\$1,184,332	\$1,134,940	\$1,071,000	\$1,071,000	\$1,071,000
109100 TIMBER YIELD TAXES	\$404,672	\$459,884	\$408,000	\$408,000	\$408,000
109102 PMT IN LIEU PROP TAX NON GOVT	\$1,371,604	\$37,448	\$30,600	\$30,600	\$30,600
TAXES	\$34,464,219	\$33,367,022	\$35,099,220	\$35,099,220	\$35,099,220
Category: 200 LICENSES, PERMITS & FRANCHISES					
215000 FRANCHISES	\$686,021	\$758,669	\$700,000	\$700,000	\$700,000
LICENSES, PERMITS & FRANCHISES	\$686,021	\$758,669	\$700,000	\$700,000	\$700,000
Category: 300 FINES, FORFEITURES & PENALTIES					
323000 TAX DELINQUENT PENALTIES	\$202,802	\$457,753	\$650,000	\$650,000	\$650,000
323001 TEETER DEL PEN & INT	\$0	\$2,296,726	\$500,000	\$500,000	\$500,000
323002 PENALTIES FAILURE TO FILE CIO	\$5,020	\$39,606	\$18,000	\$18,000	\$18,000
323004 TEETER REDEMPTION FEES	\$17,660	\$19,910	\$20,000	\$20,000	\$20,000
323005 TEETER COSTS	\$64	\$82	\$0	\$0	\$0
323006 PENALTY R&T 463	\$78	\$3,953	\$3,100	\$3,100	\$3,100
FINES, FORFEITURES & PENALTIES	\$225,625	\$2,818,032	\$1,191,100	\$1,191,100	\$1,191,100
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$905,588	\$1,549,115	\$1,650,000	\$1,650,000	\$1,650,000
420115 EARNINGS PERS PREPAY ER SHARE	\$434,219	\$499,389	\$350,000	\$350,000	\$350,000
421100 LAND RENT	\$10,399	\$10,699	\$11,000	\$11,000	\$11,000
REVENUE FROM MONEY & PROPERTY	\$1,350,208	\$2,059,205	\$2,011,000	\$2,011,000	\$2,011,000
Category: 500 INTERGOVERNMENTAL REVENUES					
109101 PROPERTY TAX IN-LIEU OF VLF	\$21,071,454	\$21,977,603	\$22,327,800	\$22,327,800	\$22,327,800
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$78,469	\$71,482	\$92,900	\$92,900	\$92,900
529000 STATE LATOUR FOREST	\$0	\$6,985	\$7,000	\$7,000	\$7,000
529200 STATE OTHER IN-LIEU TAX	\$3,856	\$5,800	\$5,800	\$5,800	\$5,800

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
546000 STATE HOMEOWNERS EXEMPTION	\$281,325	\$277,445	\$285,000	\$285,000	
547500 STATE MANDATED COST REIMB	\$370,353	\$921,196	\$570,000	\$570,000	
547800 STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000	
549649 STATE INTEREST/PENALTY	\$3	\$15,311	\$15,300	\$15,300	
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$2,480,492	\$1,938,162	\$2,480,000	\$2,480,000	
INTERGOVERNMENTAL REVENUES	\$24,622,954	\$25,550,986	\$26,120,800	\$26,120,800	
Category: 600 CHARGES FOR SERVICES					
668317 S/A WILLIAMSON ACT GC51244.3	\$111,057	\$116,898	\$110,000	\$110,000	
684700 COLLECTORS FEES	\$30,000	\$30,000	\$30,000	\$30,000	
692220 EMPLOYEE RETIRE ADMIN FEE	\$650,883	\$302,666	\$350,000	\$350,000	
CHARGES FOR SERVICES	\$791,940	\$449,565	\$490,000	\$490,000	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$1,000	\$1,000	\$1,000	
799215 UNCLAIMED MONEY	\$24,743	\$4,273	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$3,758	\$221,854	\$220,500	\$220,500	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$34,083	\$27,200	\$27,200	
MISCELLANEOUS REVENUES	\$28,502	\$261,211	\$248,700	\$248,700	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$12,000	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$12,000	\$0	\$0	\$0	
Total Revenues:	\$62,181,472	\$65,264,693	\$65,860,820	\$65,860,820	
Category: 030 SERVICES AND SUPPLIES					
033727 MNT STR ADA	\$107,511	\$91,584	\$115,000	\$115,000	
034300 MISCELLANEOUS EXPENSE	\$0	\$22	\$200,000	\$200,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$1,431,545	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$18,837	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$1,067	\$0	\$0	\$0	
034806 PROF AUDIT SVS	\$6,496	\$9,427	\$25,000	\$25,000	
SERVICES AND SUPPLIES	\$115,075	\$1,551,417	\$340,000	\$340,000	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$25	\$25	\$30	\$30	
051300 CONTRIB NON COUNTY GOV AGENCY	\$0	\$400,000	\$0	\$0	
OTHER CHARGES	\$25	\$400,025	\$30	\$30	
Category: 095 OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$7,827,350	\$0	\$0	

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095166 TRANS OUT CAPITAL PROJECTS	\$107,357	\$75,808	\$113,849	\$113,849	
095227 TRAN OUT DISTRICT ATTORNEY	\$3,782,323	\$3,613,866	\$3,733,951	\$3,733,951	
095235 TRAN OUT SHERIFF	\$5,334,621	\$4,806,360	\$4,806,360	\$4,806,360	
095236 TRAN OUT BOATING SAFETY	\$124,130	\$91,770	\$91,771	\$91,771	
095246 TRAN OUT DETENTION ANNEX	\$15,224	\$15,224	\$3,724	\$3,724	
095260 TRAN OUT JAIL	\$9,162,474	\$9,016,413	\$9,027,913	\$9,027,913	
095261 TRAN OUT BURNEY SUBSTATION	\$1,500,285	\$1,447,551	\$1,447,551	\$1,447,551	
095262 TRAN OUT JUVENILE HALL	\$2,684,264	\$2,666,568	\$2,666,568	\$2,666,568	
095263 TRAN OUT PROBATION	\$1,330,670	\$1,241,328	\$1,241,329	\$1,241,329	
095287 TRAN OUT CORONER	\$977,555	\$946,181	\$946,181	\$946,181	
095288 TRAN OUT CENTRAL DISPATCH	\$928,503	\$925,185	\$925,185	\$925,185	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$34,848	\$44,178	\$38,039	\$38,039	
095412 TRAN OUT SCHC CMSP	\$149,200	\$434,240	\$440,379	\$440,379	
095417 TRAN OUT CA CHILD SERVICES	\$139,158	\$139,158	\$139,159	\$139,159	
095422 TRAN OUT SUBSTANCE ABUSE	\$3,195	\$3,195	\$3,195	\$3,195	
095425 TRAN OUT MH PERINATAL	\$15,017	\$15,017	\$15,017	\$15,017	
095501 TRAN OUT SOCIAL SERVICES	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
095541 TRAN OUT CASH AID GRANTS	\$2,916,561	\$2,916,561	\$2,916,562	\$2,916,562	
095592 TRAN OUT HOUSING HOME IPP	\$16,542	\$16,872	\$0	\$0	
095593 TRAN OUT PHA HOUSING ASST	\$0	\$0	\$83,940	\$83,940	
096200 TRANS OUT FALL RVR MILLS AIRPT	\$0	\$12,000	\$0	\$0	
096391 TRAN OUT FIRE ZONE #1	\$2,458,313	\$0	\$0	\$0	
096851 TRANS OUT IHSS	\$70,947	\$70,947	\$70,948	\$70,948	
OTHER FINANCING USES	\$33,066,707	\$37,641,292	\$30,027,134	\$30,027,134	
Total Expenditures/Appropriations:	\$33,181,808	\$39,592,735	\$30,367,164	\$30,367,164	
Net Cost:	(\$28,999,663)	(\$25,671,957)	(\$35,493,656)	(\$35,493,656)	

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members. The net county cost associated with this budget unit has increased by \$56 compared to their 2018-19 adjusted budget.

Board memberships requested for FY 2019-20 total \$38,000, and include the following organizations: Regional Council of Rural Counties (RCRC), National Forest Counties and Schools Coalition (NFCSC), California State Association of Counties (CSAC), National Association of Counties, and National California Water Association. Membership and participation in these organizations is essential to the mission of the Board.

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

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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					
692200 REIMBURSE TRAVEL	\$1,531	\$2,035	\$0	\$0	

CHARGES FOR SERVICES \$1,531 \$2,035 \$0 \$0

Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,002	\$0	\$0	
799850 REIMB MISC COSTS	\$86	\$95	\$0	\$0	

MISCELLANEOUS REVENUES \$86 \$1,097 \$0 \$0

Total Revenues:	\$1,617	\$3,133	\$0	\$0	
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Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$259,788	\$259,993	\$270,000	\$270,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,879	\$2,879	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$19,524	\$19,436	\$21,000	\$21,000	
018201 EMPLOYER SHARE RETIREMENT	\$27,664	\$30,706	\$47,000	\$47,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$45,298	\$59,714	\$60,000	\$60,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,793	\$7,799	\$11,000	\$11,000	
018500 WORKERS COMP EXPOSURE	\$3,306	\$2,229	\$800	\$800	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$2,900	\$2,900	

SALARIES AND BENEFITS \$366,256 \$382,759 \$412,700 \$412,700

Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,070	\$1,879	\$2,500	\$2,500	
032590 CHGS FAC MGMT COMM	\$45	\$46	\$46	\$46	
032591 CHGS IT COMM	\$1,607	\$1,737	\$2,000	\$2,000	
032700 FOOD EXPENSE	\$338	\$91	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$86	\$25	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$3,340	\$3,792	\$3,639	\$3,639	
033102 INSUR XP LIABILITY EXPOSURE	\$955	\$688	\$700	\$700	
033103 INSUR XP MISCELLANEOUS	\$538	\$408	\$372	\$372	
033592 CHGS IT MNT HARD/SOFTWARE	\$628	\$1,832	\$3,000	\$3,000	
033791 CHGS FAC MGMT MAINT STR	\$8,810	\$25,174	\$9,748	\$9,748	
034100 MEMBERSHIPS	\$36,260	\$36,460	\$38,000	\$38,000	
034500 OFFICE EXPENSE	\$1,386	\$2,963	\$3,000	\$3,000	
034591 CHGS OC POSTAGE SVS	\$23	\$19	\$27	\$27	
034592 CHGS OC OTHER SERVICES	\$1,180	\$1,175	\$1,286	\$1,286	
034800 PROF & SPECIAL SERVICES	\$0	\$800	\$2,000	\$2,000	
034828 PROF LEGAL SVS	\$0	\$361	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$204	\$211	\$287	\$287	

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034892 CHGS IT PROFESSIONAL SVS	\$12,604	\$14,236	\$16,571	\$16,571	
035100 RENTS & LEASES OF EQUIPMENT	\$613	\$613	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$16	\$9	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$1,100	\$4,493	\$2,000	\$2,000	
035592 CHGS IT TELECOMM EQP	\$0	\$187	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$75	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$11,110	\$16,303	\$29,500	\$29,500	
036100 UTILITIES	\$6,386	\$5,759	\$8,000	\$8,000	
SERVICES AND SUPPLIES	\$89,311	\$119,346	\$129,876	\$129,876	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$41,072	\$27,709	\$24,983	\$24,983	
050003 BUILDING & EQUIP COST PLAN CHG	\$42,419	\$82,604	\$75,721	\$75,721	
050800 TAXES & ASSESSMENTS	\$7	\$7	\$100	\$100	
OTHER CHARGES	\$83,500	\$110,322	\$100,804	\$100,804	
Total Expenditures/Appropriations:	\$539,067	\$612,428	\$643,380	\$643,380	
Net Cost:	\$537,449	\$609,295	\$643,380	\$643,380	

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

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The FY 2019-20 request is for a Net County Cost of \$2,543,782. This is primarily due to the County Fire contract at the amount of \$2,507,479.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget is prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$3,418	\$0	\$0	\$0
799850 REIMB MISC COSTS	\$0	\$43	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$3,461	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$29	\$0	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$29	\$0	\$0	\$0	\$0
Total Revenues:					
	\$29	\$3,461	\$0	\$0	\$0
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$655,859	\$654,607	\$659,000	\$659,000	\$659,000
011200 TERMINATION/SPECIAL PAY	\$0	\$0	\$15,000	\$15,000	\$15,000
017502 OVERTIME PAY	\$0	\$766	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,257	\$2,257	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$44,783	\$44,770	\$46,000	\$46,000	\$46,000
018201 EMPLOYER SHARE RETIREMENT	\$116,904	\$129,072	\$144,000	\$144,000	\$144,000
018204 EMPLOYER SHARE DEFERRED COMP	\$9,796	\$9,552	\$0	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$87,813	\$102,691	\$112,000	\$112,000	\$112,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$19,675	\$19,349	\$26,000	\$26,000	\$26,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,101	\$1,037	\$700	\$700	\$700
018500 WORKERS COMP EXPOSURE	\$8,346	\$5,616	\$1,800	\$1,800	\$1,800
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$2,300	\$2,300	\$2,300
SALARIES AND BENEFITS	\$947,538	\$969,721	\$1,006,800	\$1,006,800	\$1,006,800
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,487	\$2,497	\$3,000	\$3,000	\$3,000
032590 CHGS FAC MGMT COMM	\$156	\$157	\$154	\$154	\$154
032591 CHGS IT COMM	\$1,707	\$1,827	\$2,000	\$2,000	\$2,000
032700 FOOD EXPENSE	\$0	\$4	\$100	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$52	\$49	\$100	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$11,407	\$12,929	\$12,750	\$12,750	\$12,750
033102 INSUR XP LIABILITY EXPOSURE	\$2,412	\$1,734	\$1,600	\$1,600	\$1,600
033103 INSUR XP MISCELLANEOUS	\$1,630	\$1,206	\$92	\$92	\$92
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$0	\$9	\$9	\$9
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100	\$100
033592 CHGS IT MNT HARD/SOFTWARE	\$5,234	\$711	\$7,278	\$7,278	\$7,278
033791 CHGS FAC MGMT MAINT STR	\$33,264	\$33,376	\$21,441	\$21,441	\$21,441
034100 MEMBERSHIPS	\$1,288	\$1,588	\$1,500	\$1,500	\$1,500

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$3,519	\$2,668	\$3,500	\$3,500	
034527 OFFICE XP PRINTING	\$201	\$128	\$2,000	\$2,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,938	\$1,379	\$2,071	\$2,071	
034591 CHGS OC POSTAGE SVS	\$1,021	\$1,030	\$2,139	\$2,139	
034592 CHGS OC OTHER SERVICES	\$1,331	\$1,357	\$1,492	\$1,492	
034800 PROF & SPECIAL SERVICES	\$20,398	\$27,057	\$21,000	\$21,000	
034822 PROF FIRE/FIRE SAFETY SVS	\$0	\$2,507,479	\$2,507,479	\$2,507,479	
034837 PROF PREEMPLOYMENT SVS	\$3	\$0	\$100	\$100	
034890 CHGS FAC MGMT PROF SVS	\$699	\$722	\$700	\$700	
034892 CHGS IT PROFESSIONAL SVS	\$16,975	\$15,312	\$17,767	\$17,767	
034900 PUBLICATIONS & LEGAL NOTICES	\$181	\$960	\$300	\$300	
035100 RENTS & LEASES OF EQUIPMENT	\$1,214	\$1,214	\$1,500	\$1,500	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$135	\$826	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$419	\$350	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$4,306	\$3,810	\$10,000	\$10,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$149	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$12,047	\$11,221	\$15,000	\$15,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$200	\$200	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$207	\$319	\$800	\$800	
036100 UTILITIES	\$21,776	\$19,639	\$26,000	\$26,000	
SERVICES AND SUPPLIES	\$147,218	\$2,652,912	\$2,670,672	\$2,670,672	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$27	\$27	\$100	\$100	
OTHER CHARGES	\$27	\$27	\$100	\$100	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$1,371,124)	(\$1,376,730)	(\$1,133,790)	(\$1,133,790)	
INTRAFUND TRANSFERS	(\$1,371,124)	(\$1,376,730)	(\$1,133,790)	(\$1,133,790)	
Total Expenditures/Appropriations:	(\$276,340)	\$2,245,930	\$2,543,782	\$2,543,782	
Net Cost:	(\$276,370)	\$2,242,468	\$2,543,782	\$2,543,782	

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

PROGRAM DESCRIPTION

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

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

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

BUDGET REQUESTS

The COB budget request reflects a 10 percent increase in net county cost compared to the Fiscal Year 2018-19 Adjusted Budget. This increase is largely attributed to routine increases in staff salary and benefit expenses, as well as an increase in Central Service Cost Plan Charges from \$83,206 in FY 2018-19 to \$97,816 for FY 2019-20.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 103 - CLERK OF THE BOARD (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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				
664500	PROPERTY TAX ADMIN FEE	\$3,371	\$3,925	\$2,500	\$2,500
676100	BOARD APPEALS	\$0	\$100	\$0	\$0
692100	PHOTOCOPIES	\$46	\$36	\$30	\$30
692460	BOS PUBLIC HEARING PROCESS FEE	\$320	\$0	\$0	\$0

CHARGES FOR SERVICES	\$3,738	\$4,062	\$2,530	\$2,530
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Category: 700	MISCELLANEOUS REVENUES				
799300	MISCELLANEOUS REVENUE	\$0	\$45	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,745	\$0	\$0
799850	REIMB MISC COSTS	\$93	\$45	\$0	\$0

MISCELLANEOUS REVENUES	\$93	\$1,835	\$0	\$0
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Total Revenues:	\$3,832	\$5,897	\$2,530	\$2,530
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$117,133	\$158,693	\$179,000	\$179,000
011200	TERMINATION/SPECIAL PAY	\$1,917	\$0	\$500	\$500
017000	EXTRA HELP	\$3,163	\$0	\$0	\$0
017502	OVERTIME PAY	\$0	\$56	\$0	\$0
018100	EMPLOYER SHARE FICA	\$8,598	\$11,898	\$14,000	\$14,000
018201	EMPLOYER SHARE RETIREMENT	\$21,140	\$31,830	\$39,000	\$39,000
018300	EMPLOYER SHARE HEALTH INSUR	\$37,553	\$57,986	\$71,000	\$71,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$3,505	\$4,760	\$7,200	\$7,200
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$384	\$250	\$200	\$200
018500	WORKERS COMP EXPOSURE	\$1,537	\$1,346	\$500	\$500

SALARIES AND BENEFITS	\$194,935	\$266,822	\$311,400	\$311,400
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Category: 030	SERVICES AND SUPPLIES				
032500	COMMUNICATIONS EXPENSE	\$1,716	\$1,702	\$1,800	\$1,800
032590	CHGS FAC MGMT COMM	\$79	\$80	\$85	\$85
032591	CHGS IT COMM	\$749	\$825	\$869	\$869
032900	HOUSEHOLD EXPENSE	\$29	\$27	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$5,815	\$6,602	\$6,991	\$6,991
033102	INSUR XP LIABILITY EXPOSURE	\$444	\$415	\$592	\$592
033103	INSUR XP MISCELLANEOUS	\$757	\$591	\$552	\$552
033592	CHGS IT MNT HARD/SOFTWARE	\$1,663	\$2,683	\$3,562	\$3,562
033791	CHGS FAC MGMT MAINT STR	\$7,410	\$9,131	\$8,774	\$8,774
034100	MEMBERSHIPS	\$750	\$500	\$500	\$500
034500	OFFICE EXPENSE	\$7,864	\$3,839	\$11,080	\$11,080
034591	CHGS OC POSTAGE SVS	\$1,839	\$696	\$1,962	\$1,962

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER SERVICES	\$1,180	\$1,258	\$1,286	\$1,286	\$1,286
034800 PROF & SPECIAL SERVICES	\$0	\$175	\$1,000	\$1,000	\$1,000
034837 PROF PREEMPLOYMENT SVS	\$497	\$169	\$500	\$500	\$500
034849 PROF TECHNOLOGICAL SVS	\$6,000	\$19,075	\$21,272	\$21,272	\$21,272
034890 CHGS FAC MGMT PROF SVS	\$356	\$368	\$460	\$460	\$460
034892 CHGS IT PROFESSIONAL SVS	\$10,488	\$14,677	\$14,563	\$14,563	\$14,563
034900 PUBLICATIONS & LEGAL NOTICES	\$1,913	\$2,025	\$3,000	\$3,000	\$3,000
035100 RENTS & LEASES OF EQUIPMENT	\$676	\$676	\$800	\$800	\$800
035300 RENTS & LEASES OF STRUCTURES	\$720	\$720	\$800	\$800	\$800
035500 MINOR EQUIPMENT	\$37	\$58	\$150	\$150	\$150
035528 MINOR EQP SOFTWARE	\$9,075	\$0	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$2,993	\$2,029	\$2,000	\$2,000	\$2,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$247	\$2,000	\$2,000	\$2,000
035900 TRANSPORTATION & TRAVEL	\$199	\$941	\$2,380	\$2,380	\$2,380
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$250	\$250	\$250
036100 UTILITIES	\$11,119	\$10,027	\$13,586	\$13,586	\$13,586
SERVICES AND SUPPLIES	\$74,378	\$79,548	\$101,414	\$101,414	\$101,414
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$31,680	\$40,354	\$56,275	\$56,275	\$56,275
050003 BUILDING & EQUIP COST PLAN CHG	\$43,774	\$42,852	\$41,526	\$41,526	\$41,526
050800 TAXES & ASSESSMENTS	\$13	\$13	\$15	\$15	\$15
OTHER CHARGES	\$75,468	\$83,220	\$97,816	\$97,816	\$97,816
Total Expenditures/Appropriations:	\$344,782	\$429,591	\$510,630	\$510,630	\$510,630
Net Cost:	\$340,950	\$423,694	\$508,100	\$508,100	\$508,100

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 budget request for the Auditor-Controller reflects a Net County Cost of \$747,907 which includes \$125,000 in Information Technology costs and a \$200,000 savings from FY 2018-19.

The Services and Supplies category includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's financial management system (ONESolution).

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The Auditor Controller is a central service department that provides support services to county departments and select special districts. The Cost Plan is the mechanism to recover expenses incurred two years in arrears. The recovery of costs through the Cost Plan is reduced by the Board's decision not to charge Special Districts for the Auditor's costs, which reduces the Auditor's recovery by \$176,204. Several agencies, such as the schools, are also exempt from Cost Plan charges. The Board recognized that Special Districts have limited resources or ability to raise rates to cover these charges.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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 \$47 \$0 \$0 \$0

REVENUE FROM MONEY & PROPERTY \$47 \$0 \$0 \$0

Category: 600 CHARGES FOR SERVICES
 664100 S/A COLLECTION FEE REDDING \$17,929 \$10,555 \$10,000 \$10,000
 664300 S/A COLLECTION FEE ANDERSON \$17,682 \$8,266 \$8,000 \$8,000
 664310 S/A COLLECTION FEE OTHER DIST \$58,053 \$36,456 \$35,000 \$35,000
 664330 SUP ASMT ADMIN FEE SB813 \$15,546 \$0 \$15,000 \$15,000
 664500 PROPERTY TAX ADMIN FEE \$28,012 \$31,216 \$30,000 \$30,000
 664502 PROPERTY TAX AB 1X 26 \$50,647 \$20,325 \$20,000 \$20,000
 665001 AUDITORS FEES PAYROLL \$978 \$1,025 \$1,000 \$1,000
 693111 CHARGES FOR SERVICES COST PLAN \$44,960 \$30,634 \$47,000 \$47,000

CHARGES FOR SERVICES \$233,811 \$138,481 \$166,000 \$166,000

Category: 700 MISCELLANEOUS REVENUES
 799300 MISCELLANEOUS REVENUE \$412 \$21,308 \$0 \$0
 799390 PRIOR PERIOD EXP ADJUSTMENT \$121 \$5,583 \$0 \$0
 799731 MISC CREDIT CARD BANK REVENUES \$62,169 \$87,355 \$95,000 \$95,000
 799850 REIMB MISC COSTS \$136 \$136 \$0 \$0
 799900 CASH OVER/SHORT \$0 \$214 (\$100) (\$100)

MISCELLANEOUS REVENUES \$62,839 \$114,597 \$94,900 \$94,900

Total Revenues:	\$296,698	\$253,079	\$260,900	\$260,900
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Category: 010 SALARIES AND BENEFITS
 011000 REGULAR SALARIES \$1,439,307 \$1,458,475 \$1,569,000 \$1,569,000
 011200 TERMINATION/SPECIAL PAY \$10,968 \$58,378 \$0 \$0
 017000 EXTRA HELP \$37,652 \$48,718 \$15,000 \$15,000
 017502 OVERTIME PAY \$22,028 \$5,589 \$5,000 \$5,000
 017509 HOLIDAY OVERTIME PAY \$225 \$0 \$0 \$0
 017517 CELL/PDA COMM ALLOWANCE PROG \$3,960 \$3,960 \$4,000 \$4,000
 018100 EMPLOYER SHARE FICA \$106,812 \$112,838 \$120,000 \$120,000
 018201 EMPLOYER SHARE RETIREMENT \$232,663 \$263,320 \$315,000 \$315,000
 018204 EMPLOYER SHARE DEFERRED COMP \$9,135 \$8,674 \$9,500 \$9,500
 018205 EMPLOYER SHARE 401A \$3,365 \$5,913 \$8,400 \$8,400
 018300 EMPLOYER SHARE HEALTH INSUR \$378,762 \$435,534 \$489,000 \$489,000
 018307 EMPLOYR SHR OTHER POST EMP BEN \$43,037 \$43,200 \$63,000 \$63,000
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$4,392 \$2,190 \$1,600 \$1,600
 018500 WORKERS COMP EXPOSURE \$19,054 \$12,870 \$4,100 \$4,100
 018501 WORKERS COMP EXPERIENCE \$3,286 \$2,364 \$900 \$900

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SALARIES AND BENEFITS	\$2,314,651	\$2,462,030		\$2,604,500	\$2,604,500
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$14	\$26		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$5,964	\$6,106		\$9,000	\$9,000
032590 CHGS FAC MGMT COMM	\$255	\$256		\$260	\$260
032591 CHGS IT COMM	\$4,942	\$5,319		\$5,500	\$5,500
032700 FOOD EXPENSE	\$193	\$179		\$0	\$0
032900 HOUSEHOLD EXPENSE	\$148	\$116		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$18,780	\$21,335		\$22,494	\$22,494
033100 INSURANCE EXPENSE	\$33	\$33		\$33	\$33
033102 INSUR XP LIABILITY EXPOSURE	\$5,508	\$4,125		\$3,700	\$3,700
033103 INSUR XP MISCELLANEOUS	\$6,621	\$7,323		\$6,516	\$6,516
033500 MAINTENANCE OF EQUIPMENT	\$124,127	\$141,228		\$150,000	\$150,000
033592 CHGS IT MNT HARD/SOFTWARE	\$7,490	\$8,145		\$7,796	\$7,796
033791 CHGS FAC MGMT MAINT STR	\$24,881	\$30,011		\$29,427	\$29,427
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$6		\$0	\$0
034100 MEMBERSHIPS	\$3,447	\$3,343		\$3,000	\$3,000
034310 MISC XP PRIOR PERIOD EXP ADJ	\$1,916	\$0		\$0	\$0
034390 MISC XP OVER/SHORT ACCOUNT	\$0	\$0		\$0	\$0
034500 OFFICE EXPENSE	\$18,294	\$17,245		\$30,000	\$30,000
034526 OFFICE XP POSTAGE	\$14,406	\$13,755		\$0	\$0
034527 OFFICE XP PRINTING	\$201	\$128		\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$0	\$30		\$65	\$65
034591 CHGS OC POSTAGE SVS	\$348	\$2,887		\$382	\$382
034592 CHGS OC OTHER SERVICES	\$1,396	\$1,349		\$1,625	\$1,625
034800 PROF & SPECIAL SERVICES	\$30,861	\$7,271		\$35,000	\$35,000
034807 PROF BANK SVS	\$371	\$404		\$0	\$0
034828 PROF LEGAL SVS	\$264	\$396		\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$1,959	\$1,358		\$0	\$0
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$0		\$200,000	\$200,000
034890 CHGS FAC MGMT PROF SVS	\$1,142	\$1,907		\$1,310	\$1,310
034892 CHGS IT PROFESSIONAL SVS	\$475,846	\$506,720		\$637,780	\$637,780
034900 PUBLICATIONS & LEGAL NOTICES	\$753	\$636		\$300	\$300
035100 RENTS & LEASES OF EQUIPMENT	\$3,482	\$3,482		\$3,500	\$3,500
035300 RENTS & LEASES OF STRUCTURES	\$2,160	\$2,160		\$2,200	\$2,200
035500 MINOR EQUIPMENT	\$1,701	\$805		\$17,000	\$17,000
035590 CHGS IT SOFTWARE EQP	\$329	\$6,724		\$0	\$0
035591 CHGS IT HARDWARE EQP	\$10,290	\$10,354		\$0	\$0
035592 CHGS IT TELECOMM EQP	\$63	\$42		\$7,796	\$7,796

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$12,824	\$11,980	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$34,682	\$26,975	\$30,000	\$30,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$936	\$915	\$0	\$0	
036100 UTILITIES	\$35,589	\$32,096	\$35,000	\$35,000	
SERVICES AND SUPPLIES	\$852,232	\$877,188	\$1,249,684	\$1,249,684	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$44	\$44	\$45	\$45	
OTHER CHARGES	\$44	\$44	\$45	\$45	
Category: 070 CAPITAL ASSETS					
065072 1 SERVER	\$0	\$35,233	\$0	\$0	
065317 SOFTWARE	\$41,282	\$0	\$0	\$0	
CAPITAL ASSETS	\$41,282	\$35,233	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$2,568,938)	(\$2,579,605)	(\$2,845,422)	(\$2,845,422)	
INTRAFUND TRANSFERS	(\$2,568,938)	(\$2,579,605)	(\$2,845,422)	(\$2,845,422)	
Total Expenditures/Appropriations:	\$639,272	\$794,891	\$1,008,807	\$1,008,807	
Net Cost:	\$342,574	\$541,812	\$747,907	\$747,907	

TREASURER-TAX COLLECTOR

Fund 0060 General, Budget Unit 111

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 requested net-county-cost for this department is \$979,519. The Treasurer-Tax Collector reflects the purchase of a Property Tax Auction Module from Megabyte Systems. Currently, the Auction processes and accounting are all done manually. Megabyte has designed this add-on to facilitate automated record keeping and accounting

An increase in Salaries and Benefits due to cost of living increases, and increases in employer share of retirement costs are reflected. In addition, an employee is retiring in FY 2019-2020 and we expect the cost of termination pay to be approximately \$20,000.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
323005 TEETER COSTS	\$87,558	\$81,812	\$78,700	\$78,700	
FINES, FORFEITURES & PENALTIES	\$87,558	\$81,812	\$78,700	\$78,700	
Category: 600 CHARGES FOR SERVICES					
664000 TAX COLLECTION FEES	\$20,621	\$24,315	\$15,000	\$15,000	
664002 TAX DEED REDEMPTION FEE	\$2,940	\$4,028	\$3,000	\$3,000	
664003 COUNTY TAX SALE FEES	\$39,487	\$35,323	\$20,000	\$20,000	
664005 UNSECURED COLLECTION FEE	\$45,830	\$50,693	\$34,000	\$34,000	
664330 SUP ASMT ADMIN FEE SB813	\$42,178	\$0	\$35,000	\$35,000	
664500 PROPERTY TAX ADMIN FEE	\$176,268	\$173,932	\$165,000	\$165,000	
692110 INVESTMENT SERVICE FEE	\$640,125	\$681,962	\$650,000	\$650,000	
692120 FISCAL AGENT FEE SHASTA LK CTY	\$1,500	\$1,500	\$1,500	\$1,500	
693010 RETURNED CHECK SERVICE CHARGE	\$3,385	\$3,729	\$2,000	\$2,000	
693111 CHARGES FOR SERVICES COST PLAN	\$22	\$38	\$47	\$47	
CHARGES FOR SERVICES	\$972,358	\$975,525	\$925,547	\$925,547	
Category: 700 MISCELLANEOUS REVENUES					
799215 UNCLAIMED MONEY	\$105	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$263	\$414	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$4,769	\$0	\$0	
799730 REIMB BANK CHARGES	\$59,519	\$59,195	\$55,000	\$55,000	
799900 CASH OVER/SHORT	(\$233)	(\$515)	(\$1,000)	(\$1,000)	
MISCELLANEOUS REVENUES	\$59,655	\$63,864	\$54,000	\$54,000	
Total Revenues:	\$1,119,571	\$1,121,202	\$1,058,247	\$1,058,247	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$649,911	\$666,071	\$760,000	\$760,000	
011200 TERMINATION/SPECIAL PAY	\$6,680	\$0	\$20,000	\$20,000	
017000 EXTRA HELP	\$5,332	\$8,576	\$10,000	\$10,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,295	\$1,295	\$1,300	\$1,300	
018100 EMPLOYER SHARE FICA	\$49,514	\$50,891	\$61,000	\$61,000	
018201 EMPLOYER SHARE RETIREMENT	\$115,620	\$130,524	\$166,000	\$166,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,482	\$8,347	\$8,100	\$8,100	
018300 EMPLOYER SHARE HEALTH INSUR	\$185,316	\$210,980	\$229,000	\$229,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$19,456	\$19,756	\$31,000	\$31,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,760	\$906	\$900	\$900	
018500 WORKERS COMP EXPOSURE	\$8,341	\$5,728	\$2,200	\$2,200	
018501 WORKERS COMP EXPERIENCE	\$1,002	\$408	\$324	\$324	
SALARIES AND BENEFITS	\$1,052,716	\$1,103,485	\$1,289,824	\$1,289,824	

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$634	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$3,760	\$3,780	\$5,000	\$5,000
032590	CHGS FAC MGMT COMM	\$218	\$219	\$220	\$220
032591	CHGS IT COMM	\$1,099	\$2,132	\$2,350	\$2,350
032900	HOUSEHOLD EXPENSE	\$373	\$581	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$16,636	\$19,371	\$18,501	\$18,501
033102	INSUR XP LIABILITY EXPOSURE	\$2,412	\$1,768	\$2,000	\$2,000
033103	INSUR XP MISCELLANEOUS	\$2,316	\$1,767	\$1,632	\$1,632
033105	INSUR XP LIABILITY EXPERIENCE	\$0	\$1,056	\$912	\$912
033500	MAINTENANCE OF EQUIPMENT	\$4,537	\$5,559	\$6,000	\$6,000
033531	MNT EQP IT APRV	\$56,007	\$57,187	\$61,270	\$61,270
033592	CHGS IT MNT HARD/SOFTWARE	\$8,512	\$8,867	\$9,093	\$9,093
033791	CHGS FAC MGMT MAINT STR	\$22,960	\$23,143	\$28,358	\$28,358
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$25	\$0	\$0
034100	MEMBERSHIPS	\$740	\$575	\$575	\$575
034310	MISC XP PRIOR PERIOD EXP ADJ	\$2,584	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$23,468	\$22,597	\$28,000	\$28,000
034526	OFFICE XP POSTAGE	\$60,784	\$62,249	\$81,000	\$81,000
034527	OFFICE XP PRINTING	\$85	\$14,780	\$200	\$200
034530	OFFICE XP SPEC FORMS	\$5,882	\$0	\$12,000	\$12,000
034532	OFFICE XP ENVELOPES	\$5,781	\$0	\$7,000	\$7,000
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$2,038	\$2,038
034591	CHGS OC POSTAGE SVS	\$0	\$214	\$0	\$0
034592	CHGS OC OTHER SERVICES	\$940	\$1,175	\$1,365	\$1,365
034800	PROF & SPECIAL SERVICES	\$952	\$7	\$2,100	\$2,100
034807	PROF BANK SVS	\$35	\$48	\$50	\$50
034813	PROF CONSULTING SVS	\$884	\$973	\$1,000	\$1,000
034825	PROF INVESTMENT SVS	\$195,408	\$224,010	\$229,000	\$229,000
034837	PROF PREEMPLOYMENT SVS	\$15	\$169	\$1,000	\$1,000
034843	PROF RESEARCH SVS	\$16,620	\$16,430	\$26,000	\$26,000
034890	CHGS FAC MGMT PROF SVS	\$975	\$1,008	\$1,079	\$1,079
034892	CHGS IT PROFESSIONAL SVS	\$92,808	\$88,855	\$97,302	\$97,302
034900	PUBLICATIONS & LEGAL NOTICES	\$14,098	\$9,671	\$15,000	\$15,000
035100	RENTS & LEASES OF EQUIPMENT	\$12,990	\$14,068	\$16,200	\$16,200
035300	RENTS & LEASES OF STRUCTURES	\$2,850	\$2,850	\$2,850	\$2,850
035500	MINOR EQUIPMENT	\$2,217	\$3,854	\$3,000	\$3,000
035591	CHGS IT HARDWARE EQP	\$13,056	\$4,673	\$10,000	\$10,000
035592	CHGS IT TELECOMM EQP	\$351	\$0	\$3,400	\$3,400

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$537	\$259	\$1,500	\$1,500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,692	\$1,480	\$4,000	\$4,000	
035900 TRANSPORTATION & TRAVEL	\$6,057	\$7,040	\$8,000	\$8,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$37	\$0	\$0	\$0	
036100 UTILITIES	\$30,394	\$27,411	\$38,000	\$38,000	
SERVICES AND SUPPLIES	\$611,086	\$630,502	\$728,495	\$728,495	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$37	\$38	\$50	\$50	
OTHER CHARGES	\$37	\$38	\$50	\$50	
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$0	\$25,000	\$25,000	\$25,000	
CAPITAL ASSETS	\$0	\$25,000	\$25,000	\$25,000	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$3,725)	(\$4,532)	(\$2,900)	(\$2,900)	
088001 C/A COST PLAN CHARGES	(\$2,326)	(\$3,457)	(\$2,603)	(\$2,603)	
088110 C/A AUDITOR-CONTROLLER	(\$92)	(\$118)	(\$100)	(\$100)	
INTRAFUND TRANSFERS	(\$6,143)	(\$8,108)	(\$5,603)	(\$5,603)	
Total Expenditures/Appropriations:	\$1,657,696	\$1,750,917	\$2,037,766	\$2,037,766	
Net Cost:	\$538,124	\$629,715	\$979,519	\$979,519	

ASSESSOR/RECORDER-ASSESSOR
Fund 0060 General, Budget Unit 112
Leslie Morgan, Assessor/Recorder

PROGRAM DESCRIPTION

The function of the Assessor is to produce an assessment roll that reflects the taxable values of land, improvements and personal property by the Assessor's parcel numbering system or account numbering system. In addition to the taxable value, the roll must also indicate the current status of ownership, the owner's mailing address and the existence of any exemptions. To accomplish this, the Assessor must discover, classify and appraise all locally assessable property according to constitutional, statutory and administrative requirements. In addition to preparing the annual local assessment roll pursuant to § 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided for in § 75 - § 75.8 of the Revenue and Taxation Code.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$4.9 million and revenues in the amount of \$1 million which results in a net County cost of \$3.8 million which is a General Fund expense. The FY 2019-20 Requested net County cost is \$182,480 over the FY 2018-19 Adjusted net County cost; however, this department has enough projected FY 2018-19 "savings" to cover the difference.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the CEO recommendation.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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					
664004 SALE OF ROLL	\$16,663	\$17,872	\$6,000	\$6,000	
664060 SEGREGATION FEE	\$550	\$550	\$1,200	\$1,200	
664080 PARCEL INFORMATION FEE	\$1,530	\$1,916	\$1,600	\$1,600	
664081 PROPERTY CHARACTER INFO FEES	\$380	\$700	\$1,500	\$1,500	
664330 SUP ASMT ADMIN FEE SB813	\$129,732	\$0	\$100,000	\$100,000	
664500 PROPERTY TAX ADMIN FEE	\$897,525	\$993,807	\$900,000	\$900,000	
692100 PHOTOCOPIES	\$380	\$262	\$500	\$500	
693001 CHARGES FOR SERVICES	\$6,230	\$15,121	\$5,000	\$5,000	
CHARGES FOR SERVICES	\$1,052,992	\$1,030,229	\$1,015,800	\$1,015,800	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$9,029	\$0	\$0	
799900 CASH OVER/SHORT	\$0	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$9,031	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$4,660	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$4,660	\$0	\$0	
Total Revenues:	\$1,052,992	\$1,043,920	\$1,015,800	\$1,015,800	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$2,195,605	\$2,284,792	\$2,502,000	\$2,502,000	
011200 TERMINATION/SPECIAL PAY	\$14,843	\$3,761	\$0	\$0	
017502 OVERTIME PAY	\$2,261	\$2,584	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$6,112	\$5,639	\$6,500	\$6,500	
018100 EMPLOYER SHARE FICA	\$163,242	\$171,552	\$192,000	\$192,000	
018201 EMPLOYER SHARE RETIREMENT	\$393,448	\$452,078	\$545,000	\$545,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,087	\$8,878	\$9,800	\$9,800	
018205 EMPLOYER SHARE 401A	\$152	\$2,877	\$5,500	\$5,500	
018300 EMPLOYER SHARE HEALTH INSUR	\$552,813	\$631,330	\$708,000	\$708,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$65,844	\$67,705	\$100,000	\$100,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,618	\$3,418	\$2,400	\$2,400	
018500 WORKERS COMP EXPOSURE	\$27,929	\$19,452	\$6,600	\$6,600	
018501 WORKERS COMP EXPERIENCE	\$2,896	\$2,880	\$2,100	\$2,100	
SALARIES AND BENEFITS	\$3,440,856	\$3,656,952	\$4,079,900	\$4,079,900	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$8	\$0	\$0	\$0	

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$11,138	\$11,600	\$12,260	\$12,260	
032590 CHGS FAC MGMT COMM	\$413	\$415	\$420	\$420	
032591 CHGS IT COMM	\$8,068	\$8,671	\$8,354	\$8,354	
032700 FOOD EXPENSE	\$13	\$0	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$407	\$173	\$150	\$150	
032992 CHGS FAC MGMT HSHLD XP	\$30,420	\$35,764	\$32,817	\$32,817	
033102 INSUR XP LIABILITY EXPOSURE	\$8,071	\$6,015	\$5,800	\$5,800	
033103 INSUR XP MISCELLANEOUS	\$4,767	\$3,621	\$3,348	\$3,348	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,840	\$1,347	\$1,164	\$1,164	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$1,000	\$2,500	\$2,500	
033531 MNT EQP IT APRV	\$124,069	\$126,543	\$126,839	\$126,839	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,295	\$4,600	\$4,378	\$4,378	
033791 CHGS FAC MGMT MAINT STR	\$39,736	\$41,700	\$46,915	\$46,915	
034100 MEMBERSHIPS	\$1,403	\$1,305	\$1,375	\$1,375	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,679	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$22,643	\$34,055	\$27,500	\$27,500	
034590 CHGS OC PHOTOCOPY SVS	\$6,580	\$9,992	\$10,021	\$10,021	
034591 CHGS OC POSTAGE SVS	\$23,229	\$24,163	\$26,843	\$26,843	
034592 CHGS OC OTHER SERVICES	\$1,301	\$1,344	\$3,418	\$3,418	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$181	\$0	\$500	\$500	
034806 PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000	
034837 PROF PREEMPLOYMENT SVS	\$1,118	\$972	\$500	\$500	
034858 PROF FINGERPRINTING SVS	\$0	\$49	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,922	\$1,908	\$2,156	\$2,156	
034892 CHGS IT PROFESSIONAL SVS	\$132,503	\$126,367	\$149,011	\$149,011	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,086	\$2,313	\$2,240	\$2,240	
035500 MINOR EQUIPMENT	\$55	\$494	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$9,382	\$6,202	\$5,200	\$5,200	
035591 CHGS IT HARDWARE EQP	\$9,751	\$5,919	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$384	\$0	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,282	\$5,931	\$10,390	\$10,390	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$348	\$347	\$350	\$350	
035900 TRANSPORTATION & TRAVEL	\$21,535	\$24,705	\$31,731	\$31,731	
035940 TRANS/TRVL FUEL	\$8,403	\$7,623	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$48,853	\$44,701	\$56,577	\$56,577	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$482	\$506	\$900	\$900	
036100 UTILITIES	\$57,519	\$51,865	\$74,000	\$74,000	

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SERVICES AND SUPPLIES	\$589,899	\$592,222		\$673,957	\$673,957
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$80,866	\$79,145		\$84,011	\$84,011
050003 BUILDING & EQUIP COST PLAN CHG	\$244,942	\$239,000		\$234,337	\$234,337
050800 TAXES & ASSESSMENTS	\$71	\$71		\$100	\$100
OTHER CHARGES	\$325,880	\$318,217		\$318,448	\$318,448
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$3,528	\$2,296		\$0	\$0
CAPITAL ASSETS	\$3,528	\$2,296		\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$186,813)	(\$203,187)		(\$210,129)	(\$210,129)
INTRAFUND TRANSFERS	(\$186,813)	(\$203,187)		(\$210,129)	(\$210,129)
Category: 095 OTHER FINANCING USES					
095227 TRAN OUT DISTRICT ATTORNEY	\$0	\$1,780		\$0	\$0
096373 TRAN OUT AIR QUALITY	\$0	\$1,965		\$0	\$0
OTHER FINANCING USES	\$0	\$3,745		\$0	\$0
Total Expenditures/Appropriations:	\$4,173,352	\$4,370,246		\$4,862,176	\$4,862,176
Net Cost:	\$3,120,359	\$3,326,326		\$3,846,376	\$3,846,376

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

For FY 2018-19, the department plans to end with an overall cost savings of \$46,694. For FY 2019-20, the department anticipates an overall cost savings of \$42,080. The minimal increase in overall expenditures are offset by cost allocation plan charges.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 113 - PURCHASING (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 700 MISCELLANEOUS REVENUES
 799390 PRIOR PERIOD EXP ADJUSTMENT \$0 \$1,525 \$0 \$0

MISCELLANEOUS REVENUES \$0 \$1,525 \$0 \$0

Category: 802 OTHER FINANCING SRCS SALE C/A
 896100 SALE OF CAPITAL ASSETS \$0 \$20 \$0 \$0
 896101 SALE OF SURPLUS PROPERTY \$6 \$48 \$0 \$0

OTHER FINANCING SRCS SALE C/A \$6 \$68 \$0 \$0

Total Revenues:	\$6	\$1,593	\$0	\$0
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Category: 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES	\$119,795	\$128,109	\$134,000	\$134,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$83	\$85	\$0	\$0
018100 EMPLOYER SHARE FICA	\$8,479	\$9,329	\$10,000	\$10,000
018201 EMPLOYER SHARE RETIREMENT	\$21,670	\$25,575	\$29,000	\$29,000
018204 EMPLOYER SHARE DEFERRED COMP	\$527	\$537	\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	\$38,533	\$40,618	\$42,000	\$42,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,593	\$3,825	\$5,400	\$5,400
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$382	\$202	\$200	\$200
018500 WORKERS COMP EXPOSURE	\$1,509	\$1,086	\$400	\$400
018501 WORKERS COMP EXPERIENCE	\$7,521	\$5,316	\$1,416	\$1,416

SALARIES AND BENEFITS \$202,096 \$214,686 \$222,416 \$222,416

Category: 030 SERVICES AND SUPPLIES

032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$7	\$35	\$35
032500 COMMUNICATIONS EXPENSE	\$765	\$781	\$1,000	\$1,000
032590 CHGS FAC MGMT COMM	\$69	\$70	\$70	\$70
032591 CHGS IT COMM	\$518	\$558	\$548	\$548
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$300	\$300
032992 CHGS FAC MGMT HSHLD XP	\$5,089	\$5,778	\$6,500	\$6,500
033102 INSUR XP LIABILITY EXPOSURE	\$436	\$335	\$400	\$400
033103 INSUR XP MISCELLANEOUS	\$649	\$490	\$456	\$456
033592 CHGS IT MNT HARD/SOFTWARE	\$513	\$534	\$526	\$526
033791 CHGS FAC MGMT MAINT STR	\$6,916	\$8,404	\$10,000	\$10,000
034100 MEMBERSHIPS	\$450	\$616	\$600	\$600
034500 OFFICE EXPENSE	\$305	\$776	\$1,200	\$1,200
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$100	\$100
034591 CHGS OC POSTAGE SVS	\$228	\$174	\$500	\$500
034592 CHGS OC OTHER SERVICES	\$1,180	\$1,180	\$1,400	\$1,400

Budget Unit: 113 - PURCHASING (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$5	\$0	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$97	\$0	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$312	\$322	\$350	\$350	\$350
034892 CHGS IT PROFESSIONAL SVS	\$5,872	\$6,513	\$5,000	\$5,000	\$5,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$14	\$0	\$200	\$200	\$200
035590 CHGS IT SOFTWARE EQP	\$80	\$80	\$50	\$50	\$50
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$1,500	\$1,500	\$1,500
035592 CHGS IT TELECOMM EQP	\$0	\$196	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$689	\$199	\$1,500	\$1,500	\$1,500
035900 TRANSPORTATION & TRAVEL	\$3,910	\$4,604	\$5,000	\$5,000	\$5,000
036100 UTILITIES	\$9,734	\$8,778	\$12,000	\$12,000	\$12,000
SERVICES AND SUPPLIES	\$37,838	\$40,401	\$49,735	\$49,735	\$49,735
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$12	\$12	\$14	\$14	\$14
OTHER CHARGES	\$12	\$12	\$14	\$14	\$14
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$363,281)	(\$298,923)	(\$314,245)	(\$314,245)	(\$314,245)
INTRAFUND TRANSFERS	(\$363,281)	(\$298,923)	(\$314,245)	(\$314,245)	(\$314,245)
Total Expenditures/Appropriations:	(\$123,334)	(\$43,823)	(\$42,080)	(\$42,080)	(\$42,080)
Net Cost:	(\$123,340)	(\$45,417)	(\$42,080)	(\$42,080)	(\$42,080)

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

Expenditures for this department include offsetting reimbursement of cost plan charges from other County departments and cost-applied charges for Health and Human Services Agency-related casework. Revenues include Public Administrator fees. The FY 2019-20 net County cost of \$302,582 is a General Fund expense. The FY 2019-20 Requested net County cost is \$75,340 over the FY 2018-19 Adjusted net County cost; however, this department has \$27,853 in projected FY 2018-19 "savings" and it is anticipated that the conservative projections for FY 2018-19 will yield additional savings to cover the difference.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 120 - COUNTY COUNSEL (FUND 0060)

Function: GENERAL

Activity: COUNSEL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
669000 LEGAL SERVICES	\$13,430	\$17,365	\$500	\$500	
676600 PUBLIC ADMINISTRATOR FEES	\$35,961	\$29,891	\$4,000	\$4,000	
693111 CHARGES FOR SERVICES COST PLAN	\$176	(\$2,072)	\$1,296	\$1,296	
CHARGES FOR SERVICES	\$49,567	\$45,184	\$5,796	\$5,796	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$3,211	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$3,211	\$0	\$0	
Total Revenues:					
	\$49,567	\$48,396	\$5,796	\$5,796	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,194,142	\$1,225,334	\$1,332,000	\$1,332,000	
011200 TERMINATION/SPECIAL PAY	\$0	\$4,983	\$30,000	\$30,000	
017000 EXTRA HELP	\$0	\$0	\$5,000	\$5,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,439	\$1,401	\$1,440	\$1,440	
018100 EMPLOYER SHARE FICA	\$83,886	\$86,350	\$100,000	\$100,000	
018201 EMPLOYER SHARE RETIREMENT	\$210,776	\$241,054	\$284,000	\$284,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,139	\$9,024	\$9,500	\$9,500	
018300 EMPLOYER SHARE HEALTH INSUR	\$175,643	\$198,833	\$212,000	\$212,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$35,684	\$36,093	\$53,000	\$53,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,820	\$1,937	\$1,500	\$1,500	
018500 WORKERS COMP EXPOSURE	\$15,051	\$10,401	\$4,100	\$4,100	
018501 WORKERS COMP EXPERIENCE	\$1,336	\$600	\$200	\$200	
SALARIES AND BENEFITS	\$1,730,920	\$1,816,015	\$2,032,740	\$2,032,740	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$50	\$50	
032500 COMMUNICATIONS EXPENSE	\$3,876	\$4,111	\$4,884	\$4,884	
032590 CHGS FAC MGMT COMM	\$147	\$147	\$200	\$200	
032591 CHGS IT COMM	\$2,068	\$2,208	\$2,695	\$2,695	
032700 FOOD EXPENSE	\$0	\$0	\$100	\$100	
032900 HOUSEHOLD EXPENSE	\$9	\$0	\$155	\$155	
032992 CHGS FAC MGMT HSHLD XP	\$10,704	\$12,153	\$13,000	\$13,000	
033102 INSUR XP LIABILITY EXPOSURE	\$4,350	\$3,225	\$4,000	\$4,000	
033103 INSUR XP MISCELLANEOUS	\$1,675	\$1,284	\$1,324	\$1,324	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$515	\$515	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,236	\$1,593	\$1,650	\$1,650	
033791 CHGS FAC MGMT MAINT STR	\$15,383	\$21,733	\$18,545	\$18,545	
034100 MEMBERSHIPS	\$11,869	\$11,939	\$15,000	\$15,000	

Budget Unit: 120 - COUNTY COUNSEL (FUND 0060)

Function: GENERAL

Activity: COUNSEL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$3,376	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$5,533	\$6,228	\$16,000	\$16,000	\$16,000
034529 OFFICE XP PUBLICATIONS	\$12,856	\$16,510	\$28,000	\$28,000	\$28,000
034536 OFFICE XP OFFICE FURNITURE	\$0	\$0	\$1,000	\$1,000	\$1,000
034591 CHGS OC POSTAGE SVS	\$420	\$516	\$1,200	\$1,200	\$1,200
034592 CHGS OC OTHER SERVICES	\$1,180	\$1,175	\$1,400	\$1,400	\$1,400
034800 PROF & SPECIAL SERVICES	\$0	\$391	\$10,000	\$10,000	\$10,000
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$1,500	\$1,500	\$1,500
034890 CHGS FAC MGMT PROF SVS	\$657	\$678	\$1,881	\$1,881	\$1,881
034892 CHGS IT PROFESSIONAL SVS	\$31,012	\$21,744	\$41,899	\$41,899	\$41,899
035100 RENTS & LEASES OF EQUIPMENT	\$3,408	\$2,345	\$6,313	\$6,313	\$6,313
035300 RENTS & LEASES OF STRUCTURES	\$2,476	\$2,476	\$2,870	\$2,870	\$2,870
035500 MINOR EQUIPMENT	\$93	\$218	\$1,000	\$1,000	\$1,000
035590 CHGS IT SOFTWARE EQP	\$1,049	\$4,516	\$30,000	\$30,000	\$30,000
035591 CHGS IT HARDWARE EQP	\$1,059	\$2,813	\$6,000	\$6,000	\$6,000
035592 CHGS IT TELECOMM EQP	\$1,063	\$0	\$4,000	\$4,000	\$4,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$67	\$684	\$1,000	\$1,000	\$1,000
035754 SP DEPT XP ONLINE DATA SUBSCR	\$27,103	\$26,561	\$35,169	\$35,169	\$35,169
035900 TRANSPORTATION & TRAVEL	\$310	(\$15)	\$2,473	\$2,473	\$2,473
035943 TRANS/TRVL CONFERENCES	\$20,285	\$20,888	\$36,000	\$36,000	\$36,000
035990 CHGS FLEET TRANS/TRVL	\$1,431	\$1,810	\$1,500	\$1,500	\$1,500
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$476	\$785	\$1,000	\$1,000	\$1,000
036100 UTILITIES	\$20,468	\$18,459	\$21,083	\$21,083	\$21,083
SERVICES AND SUPPLIES	\$185,653	\$187,189	\$313,406	\$313,406	\$313,406
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$25	\$25	\$29	\$29	\$29
OTHER CHARGES	\$25	\$25	\$29	\$29	\$29
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$1,325,751)	(\$1,478,303)	(\$1,468,627)	(\$1,468,627)	(\$1,468,627)
088501 C/A SOCIAL SERVICES	(\$487,645)	(\$518,278)	(\$569,170)	(\$569,170)	(\$569,170)
INTRAFUND TRANSFERS	(\$1,813,396)	(\$1,996,582)	(\$2,037,797)	(\$2,037,797)	(\$2,037,797)
Total Expenditures/Appropriations:	\$103,203	\$6,647	\$308,378	\$308,378	\$308,378
Net Cost:	\$53,635	(\$41,748)	\$302,582	\$302,582	\$302,582

SUPPORT SERVICES-PERSONNEL DIVISION
Fund 0060 General, Budget Unit 130
Angela Davis, Director of Support Services

PROGRAM DESCRIPTION

The mission of the Personnel Division of Support Services is to "recruit and retain competent, committed staff, and to provide professional personnel support to all departments in order to maximize the return on investment in human resources for the citizens of 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 2019-20 requested budgeted expenditures exceeds revenues by \$217,318. This overage primarily results from a decrease in cost plan charges, which are based upon FY 2017-18 actual expenditures. The \$217,318 will be offset by projected savings from FY 2018-19.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 130 - PERSONNEL (FUND 0060)

Function: GENERAL

Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$0	\$15	\$0	\$0

CHARGES FOR SERVICES \$0 \$15 \$0 \$0

Category: 700	MISCELLANEOUS REVENUES				
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$3,305	\$0	\$0

MISCELLANEOUS REVENUES \$0 \$3,305 \$0 \$0

Category: 802	OTHER FINANCING SRCS SALE C/A				
896100	SALE OF CAPITAL ASSETS	\$0	\$30	\$0	\$0
896101	SALE OF SURPLUS PROPERTY	\$10	\$12	\$0	\$0

OTHER FINANCING SRCS SALE C/A \$10 \$42 \$0 \$0

Total Revenues:		\$10	\$3,362	\$0	\$0
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$714,054	\$819,706	\$936,000	\$936,000
011200	TERMINATION/SPECIAL PAY	\$0	\$6,774	\$0	\$0
017502	OVERTIME PAY	\$5,340	\$8,318	\$7,500	\$7,500
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,091	\$1,084	\$0	\$0
018100	EMPLOYER SHARE FICA	\$50,032	\$59,307	\$71,000	\$71,000
018201	EMPLOYER SHARE RETIREMENT	\$126,487	\$161,357	\$203,000	\$203,000
018204	EMPLOYER SHARE DEFERRED COMP	\$6,910	\$6,836	\$7,200	\$7,200
018300	EMPLOYER SHARE HEALTH INSUR	\$206,160	\$248,052	\$281,000	\$281,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$21,334	\$24,185	\$37,000	\$37,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,301	\$1,307	\$1,100	\$1,100
018500	WORKERS COMP EXPOSURE	\$9,069	\$7,028	\$2,600	\$2,600
018501	WORKERS COMP EXPERIENCE	\$36,154	\$23,616	\$6,096	\$6,096
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$1,200	\$1,200

SALARIES AND BENEFITS \$1,178,935 \$1,367,576 \$1,553,696 \$1,553,696

Category: 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$7	\$20	\$20
032500	COMMUNICATIONS EXPENSE	\$4,313	\$5,127	\$5,016	\$5,016
032590	CHGS FAC MGMT COMM	\$151	\$151	\$200	\$200
032591	CHGS IT COMM	\$2,741	\$3,151	\$3,150	\$3,150
032700	FOOD EXPENSE	\$11,065	\$17,431	\$12,000	\$12,000
032900	HOUSEHOLD EXPENSE	\$4	\$12	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$11,511	\$13,413	\$13,000	\$13,000
033102	INSUR XP LIABILITY EXPOSURE	\$2,621	\$2,187	\$2,300	\$2,300
033103	INSUR XP MISCELLANEOUS	\$1,674	\$1,272	\$1,200	\$1,200

Budget Unit: 130 - PERSONNEL (FUND 0060)

Function: GENERAL

Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$3,571	\$3,970	\$3,878	\$3,878	
033791 CHGS FAC MGMT MAINT STR	\$16,671	\$19,590	\$19,651	\$19,651	
034100 MEMBERSHIPS	\$1,804	\$5,599	\$5,439	\$5,439	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$655	\$260	\$0	\$0	
034500 OFFICE EXPENSE	\$11,083	\$14,846	\$14,000	\$14,000	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$15	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$903	\$1,148	\$1,500	\$1,500	
034592 CHGS OC OTHER SERVICES	\$1,180	\$1,241	\$1,320	\$1,320	
034800 PROF & SPECIAL SERVICES	\$3,254	\$5,183	\$48,000	\$48,000	
034827 PROF LABOR MGMT SVS	\$73,677	\$73,930	\$199,500	\$199,500	
034837 PROF PREEMPLOYMENT SVS	\$79,507	\$36,505	\$2,000	\$2,000	
034850 PROF TESTING SVS	\$10,697	\$5,480	\$0	\$0	
034855 PROF INVESTIGATION SVS	\$0	\$0	\$2,000	\$2,000	
034858 PROF FINGERPRINTING SVS	\$28,668	\$13,497	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$675	\$698	\$1,000	\$1,000	
034892 CHGS IT PROFESSIONAL SVS	\$56,888	\$59,015	\$48,300	\$48,300	
034900 PUBLICATIONS & LEGAL NOTICES	\$13,742	\$4,924	\$2,000	\$2,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,816	\$5,777	\$4,836	\$4,836	
035300 RENTS & LEASES OF STRUCTURES	\$4,665	\$200	\$6,500	\$6,500	
035500 MINOR EQUIPMENT	\$834	\$562	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$794	\$600	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$5,333	\$7,751	\$10,500	\$10,500	
035592 CHGS IT TELECOMM EQP	\$499	\$67	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$27,596	\$28,030	\$77,720	\$77,720	
035900 TRANSPORTATION & TRAVEL	\$17,692	\$17,245	\$23,500	\$23,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$8	\$0	\$0	
036100 UTILITIES	\$21,045	\$18,980	\$23,000	\$23,000	
SERVICES AND SUPPLIES	\$420,343	\$367,883	\$533,530	\$533,530	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$26	\$26	\$35	\$35	
OTHER CHARGES	\$26	\$26	\$35	\$35	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$133,098)	(\$59,038)	\$0	\$0	
088001 C/A COST PLAN CHARGES	(\$1,604,089)	(\$1,702,212)	(\$1,501,161)	(\$1,501,161)	
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$168,681)	(\$225,291)	(\$368,782)	(\$368,782)	
INTRAFUND TRANSFERS	(\$1,905,868)	(\$1,986,542)	(\$1,869,943)	(\$1,869,943)	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	(\$306,563)	(\$251,055)	\$217,318	\$217,318
Net Cost:	(\$306,573)	(\$254,418)	\$217,318	\$217,318

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

PROGRAM DESCRIPTION

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

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

For FY 2018-19, we project to end the fiscal year on or under budget in appropriations. We project to be over budget in overall revenue appropriations by \$158,590; this is due to underestimating November 2018 Election billing opportunities at the time of budget. The department also projects to be over budget by \$35,601 in expenditure appropriations, primarily due to Leased Equipment taxes not previously budgeted for, and additional equipment needed to more efficiently manage Election processes.

With two unplanned Special Elections in March and June 2019, this budget will need to request additional General Funds to provide this vital service to our community. The department estimates a total cost of \$533,344; based on actual costs for the March 2019 election and projected costs for the June 2019 election. This estimate allows for new required return Vote By Mail postage costs Elections Offices must now incur due to the passage of Assembly Bill 216. The department will come before the Board with a budget amendment request after the March election, but before the June election, to have the best possible estimate.

In FY 2018-19, the requested expenditure appropriations are \$2,249,382, \$86,397 higher than the 2018-19 Adjusted Budget due to increased Salaries and Benefit costs, and increases to Leased Equipment taxes not previously budgeted for, as well as additional equipment needed to more efficiently manage Election processes. The requested revenue appropriations are \$433,255, \$86,397 more than requested in FY 2018-19 due to new federal Help America Vote Act (HAVA) grant funding. The overall Net County Cost for FY 2018-19 is status quo. There are no new positions or capital assets requested.

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: 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)

Function: GENERAL

Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
560508 FED HELP AMERICA VOTE GRANT	\$245,053	\$0		\$130,509	\$130,509
560509 FED HAVA EAID	\$10,070	\$262,983		\$274,633	\$274,633
INTERGOVERNMENTAL REVENUES	\$255,123	\$262,983		\$405,142	\$405,142
Category: 600 CHARGES FOR SERVICES					
667000 ELECTION SERVICES	\$2,131	\$1,913		\$1,500	\$1,500
667100 CO CLERK SPECIAL ELECTION	\$130,201	\$227,884		\$15,000	\$15,000
667200 CANDIDATE FILING FEES	\$21,573	\$5,275		\$9,613	\$9,613
667300 STATEMENT FOR QUALIFICATIONS	\$9,603	\$17,027		\$0	\$0
692200 REIMBURSE TRAVEL	\$0	\$848		\$0	\$0
692700 REIMB MISC SERVICES	\$3,871	\$10,030		\$2,000	\$2,000
CHARGES FOR SERVICES	\$167,381	\$262,977		\$28,113	\$28,113
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$2,300		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$5,310	\$0		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$2,244	\$0		\$0	\$0
MISCELLANEOUS REVENUES	\$7,555	\$2,300		\$0	\$0
Total Revenues:					
	\$430,060	\$528,261		\$433,255	\$433,255
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$404,352	\$449,154		\$480,000	\$480,000
011200 TERMINATION/SPECIAL PAY	\$13,991	\$2,888		\$3,900	\$3,900
017000 EXTRA HELP	\$94,590	\$112,895		\$121,000	\$121,000
017502 OVERTIME PAY	\$12,307	\$13,795		\$13,000	\$13,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,208	\$0		\$0	\$0
018100 EMPLOYER SHARE FICA	\$33,686	\$37,359		\$40,000	\$40,000
018201 EMPLOYER SHARE RETIREMENT	\$72,611	\$89,296		\$104,000	\$104,000
018204 EMPLOYER SHARE DEFERRED COMP	\$4,355	\$4,422		\$4,800	\$4,800
018205 EMPLOYER SHARE 401A	\$0	\$384		\$900	\$900
018300 EMPLOYER SHARE HEALTH INSUR	\$115,368	\$130,863		\$148,000	\$148,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$12,129	\$13,398		\$20,000	\$20,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,506	\$826		\$600	\$600
018500 WORKERS COMP EXPOSURE	\$6,736	\$4,923		\$1,700	\$1,700
018501 WORKERS COMP EXPERIENCE	\$11,532	\$8,832		\$2,200	\$2,200
SALARIES AND BENEFITS	\$784,376	\$869,040		\$940,100	\$940,100
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$26	\$18		\$50	\$50

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

Function: GENERAL

Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$5,774	\$7,276	\$6,500	\$6,500	
032526 COMM CELL PHONES	\$209	\$1,373	\$1,600	\$1,600	
032591 CHGS IT COMM	\$3,394	\$3,844	\$4,600	\$4,600	
032700 FOOD EXPENSE	\$207	\$13	\$100	\$100	
032900 HOUSEHOLD EXPENSE	\$37	\$0	\$500	\$500	
032990 CHGS OC HSHLD SVS	\$25	\$50	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$5,906	\$7,182	\$6,700	\$6,700	
033102 INSUR XP LIABILITY EXPOSURE	\$1,946	\$1,529	\$1,500	\$1,500	
033103 INSUR XP MISCELLANEOUS	\$4,392	\$3,687	\$2,628	\$2,628	
033105 INSUR XP LIABILITY EXPERIENCE	\$774	\$565	\$492	\$492	
033500 MAINTENANCE OF EQUIPMENT	\$124,879	\$101,537	\$103,000	\$103,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$5,315	\$9,060	\$9,100	\$9,100	
033700 MAINTENANCE OF STRUCTURES	\$172	\$120	\$250	\$250	
033727 MNT STR ADA	\$0	\$0	\$1,000	\$1,000	
033791 CHGS FAC MGMT MAINT STR	\$7,135	\$2,591	\$10,000	\$10,000	
034100 MEMBERSHIPS	\$1,450	\$675	\$1,200	\$1,200	
034500 OFFICE EXPENSE	\$19,271	\$34,858	\$26,000	\$26,000	
034526 OFFICE XP POSTAGE	\$31,850	\$102,604	\$76,000	\$76,000	
034527 OFFICE XP PRINTING	\$6,917	\$10,452	\$10,260	\$10,260	
034591 CHGS OC POSTAGE SVS	\$1,332	\$2,837	\$3,700	\$3,700	
034592 CHGS OC OTHER SERVICES	\$2,817	\$2,897	\$6,600	\$6,600	
034800 PROF & SPECIAL SERVICES	\$20,042	\$37,925	\$33,000	\$33,000	
034837 PROF PREEMPLOYMENT SVS	\$1,233	\$1,074	\$1,500	\$1,500	
034892 CHGS IT PROFESSIONAL SVS	\$74,381	\$75,691	\$83,500	\$83,500	
034900 PUBLICATIONS & LEGAL NOTICES	\$889	\$1,689	\$1,200	\$1,200	
035100 RENTS & LEASES OF EQUIPMENT	\$262,415	\$295,212	\$283,090	\$283,090	
035300 RENTS & LEASES OF STRUCTURES	\$119,304	\$122,884	\$126,571	\$126,571	
035500 MINOR EQUIPMENT	\$4,141	\$14,528	\$3,600	\$3,600	
035526 MNR EQP VOTING EQP	\$0	\$1,736	\$2,500	\$2,500	
035590 CHGS IT SOFTWARE EQP	\$188	\$3,562	\$6,500	\$6,500	
035591 CHGS IT HARDWARE EQP	\$7,381	\$13,948	\$13,350	\$13,350	
035592 CHGS IT TELECOMM EQP	\$0	\$234	\$3,240	\$3,240	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$237	\$963	\$1,000	\$1,000	
035744 SP DEPT XP ELECTION EXPENSES	\$213,780	\$450,904	\$277,000	\$277,000	
035745 SP DEPT XP ELECTION WORKER FEE	\$40,690	\$77,832	\$53,595	\$53,595	
035900 TRANSPORTATION & TRAVEL	\$17,342	\$27,290	\$36,000	\$36,000	
035940 TRANS/TRVL FUEL	\$338	\$1,759	\$1,500	\$1,500	
035941 TRANS/TRVL MILEAGE	\$749	\$180	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$1,836	\$2,000	\$2,000	

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

Function: GENERAL

Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$303	\$528	\$0	\$0	
036100 UTILITIES	\$17,158	\$17,502	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$1,004,416	\$1,440,461	\$1,222,026	\$1,222,026	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$67,547	\$80,414	\$87,256	\$87,256	
OTHER CHARGES	\$67,547	\$80,414	\$87,256	\$87,256	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$24,705	\$0	\$0	\$0	
CAPITAL ASSETS	\$24,705	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$1,881,046	\$2,389,916	\$2,249,382	\$2,249,382	
Net Cost:	\$1,450,985	\$1,861,655	\$1,816,127	\$1,816,127	

IMPACT FEE ADMINISTRATION
Fund 0057 General, Budget Unit 157
Paul Hellman, Director of Resource Management

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2019-20 requested budget includes \$494,000 in revenue and \$7,700 in expenditures.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
693036 CHARGES FOR SVS ADMIN FEES	\$21,189	\$18,203	\$10,000	\$10,000	
693056 IMPACT FEE TRAFFIC FACILITIES	\$347,574	\$160,804	\$76,000	\$76,000	
693057 IMPACT FEE FIRE PROTECT FAC	\$163,422	\$141,186	\$81,000	\$81,000	
693058 IMPACT FEE ANIMAL CONTROL FAC	\$19,657	\$29,809	\$15,000	\$15,000	
693059 IMPACT FEE GENERAL GOVT FAC	\$138,918	\$162,688	\$82,000	\$82,000	
693066 IMPACT FEE PUBLIC PROTECT FAC	\$195,592	\$231,658	\$114,000	\$114,000	
693067 IMPACT FEE PUBLIC HEALTH FAC	\$67,225	\$101,932	\$51,000	\$51,000	
693068 IMPACT FEE LIBRARY FACILITIES	\$11,933	\$18,108	\$10,000	\$10,000	
693069 IMPACT FEE SHERIFF FACILITIES	\$93,973	\$111,146	\$55,000	\$55,000	
CHARGES FOR SERVICES	\$1,059,487	\$975,538	\$494,000	\$494,000	
Total Revenues:	\$1,059,487	\$975,538	\$494,000	\$494,000	
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$4,331	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$7,075	\$0	\$7,000	\$7,000	
034807 PROF BANK SVS	\$0	\$0	\$600	\$600	
034900 PUBLICATIONS & LEGAL NOTICES	\$185	\$159	\$100	\$100	
SERVICES AND SUPPLIES	\$7,260	\$4,490	\$7,700	\$7,700	
Total Expenditures/Appropriations:	\$7,260	\$4,490	\$7,700	\$7,700	
Net Cost:	(\$1,052,226)	(\$971,047)	(\$486,300)	(\$486,300)	

INTERMOUNTAIN FAIR
Fund 0100 Intermountain Fair, Budget Unit 159
Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The FY 2019-20 requested budget includes revenues in the amount of \$200 and expenditures in the amount of \$7,950. The requested budget reflects a decrease of \$3,781 when compared to FY 2018-19. The decrease is attributed to a decrease in Cost Plan charges. For this cost center, there is budget deficit in the amount of \$7,750. Fund Balance will cover this deficit.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 159 - INTERMOUNTAIN FAIR (FUND 0100)

Function: GENERAL - PROMOTION

Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$333	\$273	\$200	\$200	
421200 RENTS/LEASES OF BUILDINGS	\$1	\$0	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$334	\$273	\$200	\$200	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,686	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$1,686	\$0	\$0	
Total Revenues:	\$334	\$1,960	\$200	\$200	
Category: 010 SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$6,795	\$4,788	\$1,464	\$1,464	
SALARIES AND BENEFITS	\$6,795	\$4,788	\$1,464	\$1,464	
Category: 030 SERVICES AND SUPPLIES					
033103 INSUR XP MISCELLANEOUS	\$5,220	\$3,918	\$3,780	\$3,780	
033105 INSUR XP LIABILITY EXPERIENCE	\$4,060	\$2,971	\$2,556	\$2,556	
036100 UTILITIES	\$0	(\$55)	\$0	\$0	
SERVICES AND SUPPLIES	\$9,281	\$6,835	\$6,336	\$6,336	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$52	\$150	\$150	
OTHER CHARGES	\$0	\$52	\$150	\$150	
Total Expenditures/Appropriations:	\$16,077	\$11,675	\$7,950	\$7,950	
Net Cost:	\$15,743	\$9,715	\$7,750	\$7,750	

GENERAL RESERVE

Fund 0170 General Reserves, Budget Unit 160

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

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

BUDGET REQUEST

The requested budget for General Reserve contains one revenue item; interest earnings (\$120,000). The current balance in the General Reserve is approximately \$10.8 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.

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	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400	REVENUE FROM MONEY & PROPERTY			
420000 INTEREST	\$120,746	\$177,097	\$120,000	\$120,000
REVENUE FROM MONEY & PROPERTY	\$120,746	\$177,097	\$120,000	\$120,000
Total Revenues:	\$120,746	\$177,097	\$120,000	\$120,000
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	(\$120,746)	(\$177,097)	(\$120,000)	(\$120,000)

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2019-20 requested budget appropriates \$7,586,146 a transfer-out for the following project:

Breslauer Painting Project - Sheriff's	\$ 586,146
South County Fire Station	\$7,000,000

Revenue consists of interest earnings, \$100,000.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The fund balance available in Accumulated Capital Outlay after adoption of the CEO's recommended budget will be approximately \$15.138 million. Within the next five years the County will undertake a number of significant capital projects, including repurposing the old Courthouse and Courthouse Annex, and the Justice Center.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL - CAPITAL PROJECTS

Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$84,998	\$117,237		\$100,000	\$100,000
REVENUE FROM MONEY & PROPERTY	\$84,998	\$117,237		\$100,000	\$100,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$7,827,350		\$0	\$0
800169 TRANS IN MAJOR BLDG CAP PROJ	\$675,832	\$0		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$675,832	\$7,827,350		\$0	\$0
Total Revenues:	\$760,831	\$7,944,587		\$100,000	\$100,000
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$301,345	\$0		\$7,000,000	\$7,000,000
095207 TRANS OUT PUBLIC DEFENDER	\$302,373	\$9,367		\$0	\$0
095235 TRAN OUT SHERIFF	\$0	\$0		\$586,146	\$586,146
095246 TRAN OUT DETENTION ANNEX	\$251,114	\$3,251		\$0	\$0
095260 TRAN OUT JAIL	\$296,284	\$1,396,159		\$0	\$0
095261 TRAN OUT BURNEY SUBSTATION	\$0	\$60,000		\$0	\$0
095263 TRAN OUT PROBATION	\$58,043	\$3,385		\$0	\$0
095287 TRAN OUT CORONER	\$5,989	\$0		\$0	\$0
OTHER FINANCING USES	\$1,215,151	\$1,472,163		\$7,586,146	\$7,586,146
Total Expenditures/Appropriations:	\$1,215,151	\$1,472,163		\$7,586,146	\$7,586,146
Net Cost:	\$454,319	(\$6,472,424)		\$7,486,146	\$7,486,146

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The total General Fund appropriation requested for this budget unit for FY 2019-20 is \$70,600, which is an increase of \$100 when compared to FY 2018-19. The breakdown of this budget unit is as follows:

\$58,773 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services; and

\$11,827 to the Superior California Economic Development District (SCEDD) as the County's proportionate contribution to the local match funding of the Federal Economic Development Administration Annual Economic Development Planning Grant. This amount is an estimate as it is based on the population of the counties and cities that are part of the Joint Powers Agreement and varies from year to year.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$70,485	\$70,506	\$70,600	\$70,600	\$70,600
SERVICES AND SUPPLIES	\$70,485	\$70,506	\$70,600	\$70,600	\$70,600
Total Expenditures/Appropriations:	\$70,485	\$70,506	\$70,600	\$70,600	\$70,600
Net Cost:	\$70,485	\$70,506	\$70,600	\$70,600	\$70,600

PUBLIC WORKS-LAND, BUILDINGS AND IMPROVEMENTS

Fund 0062 General-Capital Projects, Budget Unit 166

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The following table illustrates the requested projects included in the Land, Buildings, and Improvements FY 2019-20 requested budget:

Project Name	Recommended	Funding Source
Public Works Corp Yard Roof Replacement	\$250,000	Roads
Facilities Management 1958 Placer Roof	60,000	Internal Service Funds
Mental Health and Social Services Roof Replacement	60,000	Mental Health and Social Services
South County Fire Station	7,000,000	Accumulated Capital Outlay
<i>Total Project Cost</i>	<i>\$7,370,000</i>	

This budget unit also funds the costs of professional services provided by Public Works personnel that are not directly attributable to a listed project. Those costs are estimated at \$54,106 for FY 2018-19. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$29,217 for the year, and the Cost Plan charges of \$30,526.

Appropriations in this unit allow the Public Works department to accumulate all projects in one place for tracking purposes. The remaining \$113,849 is a transfer-in from the General Fund to support activities not specific to a department.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 800	OTHR FINANCING SOURCES TRAN IN				
800100	TRANS IN GENERAL FUND	\$107,357	\$75,808	\$113,849	\$113,849
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$301,345	\$0	\$7,000,000	\$7,000,000
800207	TRANS IN PUBLIC DEFENDER	\$302,373	\$9,367	\$0	\$0
800246	TRANS IN DTN ANX WORK FACILITY	\$251,114	\$3,251	\$0	\$0
800260	TRANS IN JAIL	\$741,284	\$1,396,159	\$0	\$0
800263	TRANS IN PROBATION	\$58,043	\$3,385	\$0	\$0
800282	TRANS IN BUILDING	\$74,108	\$0	\$0	\$0
800287	TRANS IN CORONER	\$5,989	\$0	\$0	\$0
800301	TRANS IN ROADS	\$510,020	\$0	\$0	\$0
800402	TRANS IN ENVIRONMENTAL HEALTH	\$135,874	\$0	\$0	\$0
800410	TRANS IN MENTAL HEALTH	\$1,936,530	\$0	\$60,000	\$60,000
800411	TRANS IN PUBLIC HEALTH	\$155,942	\$0	\$0	\$0
800501	TRANS IN SOCIAL SERVICES	\$237,591	\$0	\$0	\$0
806373	TRAN IN AIR QUALITY	\$74,108	\$0	\$0	\$0
806391	TRAN IN CSA 1 COUNTY FIRE	\$0	\$44,241	\$0	\$0
OTHR FINANCING SOURCES TRAN IN		\$4,891,686	\$1,532,213	\$7,173,849	\$7,173,849

Total Revenues:		\$4,891,686	\$1,532,213	\$7,173,849	\$7,173,849
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Category: 030	SERVICES AND SUPPLIES				
034800	PROF & SPECIAL SERVICES	\$58,359	\$23,052	\$114,106	\$114,106
034802	PROF ADMIN SVS	\$23,099	\$24,003	\$29,217	\$29,217
SERVICES AND SUPPLIES		\$81,458	\$47,056	\$143,323	\$143,323

Category: 050	OTHER CHARGES				
050001	CENTRAL SERVICE COST PLAN CHGS	\$23,366	\$28,752	\$30,526	\$30,526
OTHER CHARGES		\$23,366	\$28,752	\$30,526	\$30,526

Category: 070	CAPITAL ASSETS				
060000	CAPITAL ASSET LAND	\$745,997	\$0	\$0	\$0
061081	FAC MGMNT 1958 PLACER ROOF	\$0	\$0	\$60,000	\$60,000
061090	MH/SS 2640 BRES ROOF REPLC	\$1,240,652	\$0	\$60,000	\$60,000
061094	SS 4216 SHASTA DAM BLVD REMDL	\$155,745	\$0	\$0	\$0
061097	SS 2640 BRES BASEMENT RMDL2017	\$933,773	\$0	\$0	\$0
061101	PW CORP YARD ROOF RPLCMNT	\$0	\$0	\$250,000	\$250,000
061104	1600 COURT/1815 YUBA ROOF-HVAC	\$358,096	\$12,753	\$0	\$0
061106	4555 VETERANS LN CORONER ADDTN	\$5,989	\$0	\$0	\$0
061112	4363 BRESLAUER ROOF-HVAC	\$181,903	\$0	\$0	\$0
061115	WASH RACK	\$105,791	\$0	\$0	\$0
061117	JAIL BOILER SYSTEM 2018	\$647,099	\$0	\$0	\$0

Budget Unit: 166 - LAND BUILDINGS & IMPROVEMENTS (FUND 0062)

Function: GENERAL - CAPITAL PROJECTS

Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061118 RM 1855 PLACER REMODEL	\$61,765	\$0	\$0	\$0	\$0
061120 SHERIFF ACP MODULAR BLDG	\$251,114	\$3,251	\$0	\$0	\$0
061123 STATION 55 STORAGE BLDG	\$0	\$44,241	\$0	\$0	\$0
061124 JAIL REC YARD IMPROVEMENTS	\$94,184	\$1,396,159	\$0	\$0	\$0
061126 SOUTH COUNTY FIRE STATION	\$0	\$0	\$7,000,000	\$7,000,000	\$7,000,000
CAPITAL ASSETS	\$4,782,113	\$1,456,405	\$7,370,000	\$7,370,000	\$7,370,000
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	\$0	\$0	(\$370,000)	(\$370,000)	(\$370,000)
INTRAFUND TRANSFERS	\$0	\$0	(\$370,000)	(\$370,000)	(\$370,000)
Total Expenditures/Appropriations:	\$4,886,939	\$1,532,213	\$7,173,849	\$7,173,849	\$7,173,849
Net Cost:	(\$4,747)	\$0	\$0	\$0	\$0

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

PROGRAM DESCRIPTION

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

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

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

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

The Probation Department and juvenile wards moved in to the JRF on January 25, 2014. The final reimbursement payment was received from the state on September 23, 2015.

BUDGET REQUESTS

The requested budget appropriations in FY 2019-20 is zero. This cost center listed for historical purposes until the end of FY 2019-20.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
095262 TRAN OUT JUVENILE HALL	\$6,532	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$6,532	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$6,532	\$0	\$0	\$0	\$0
Net Cost:	\$6,532	\$0	\$0	\$0	\$0

ADULT REHABILITATION CENTER CONSTRUCTION
Fund 0047 Public Safety, Budget Unit 16903
Patrick J. Minturn, Director Public Works

PROGRAM DESCRIPTION

This budget was established to build a new Adult Rehabilitation Center (ARC). Shasta County received a conditional funding award in the amount of \$20 million from the State Adult Local Criminal Justice Facilities Construction Funding Program (SB 1022). On January 24, 2017, the Board of Supervisors directed staff to take action toward terminating Shasta County's participation in the SB1022 State process and determined that the ARC project would not proceed.

BUDGET REQUESTS

The FY 2019-20 request is zero due to the Board of Supervisors decision to terminate.

SUMMARY OF RECOMMENDATIONS

The requested budget appropriations in FY 2019-20 is zero. This cost center listed for historical purposes until the end of FY 2019-20.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,610	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$1,610	\$0	\$0	\$0
Total Revenues:	\$1,610	\$0	\$0	\$0
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,709	\$0	\$0	\$0
OTHER CHARGES	\$5,709	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES				
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$675,832	\$0	\$0	\$0
OTHER FINANCING USES	\$675,832	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$681,541	\$0	\$0	\$0
Net Cost:	\$679,931	\$0	\$0	\$0

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 requested budget includes revenue in the amount of \$12,000 and expenditures in the amount of \$18,096. The General Fund request for this budget is \$6,096, which reflects a two percent (2%) decrease from FY 2018-19.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 172 - SURVEYOR (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
671230 CORNER SURVEY FEES	\$10,010	\$9,720	\$8,000	\$8,000	\$8,000
671300 PARCEL & TRACT MAPS	\$2,480	\$2,510	\$4,000	\$4,000	\$4,000
CHARGES FOR SERVICES	\$12,490	\$12,230	\$12,000	\$12,000	\$12,000
Total Revenues:	\$12,490	\$12,230	\$12,000	\$12,000	\$12,000
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$11,211	\$11,609	\$12,000	\$12,000	\$12,000
034827 PROF LABOR MGMT SVS	\$0	\$0	\$6,000	\$6,000	\$6,000
SERVICES AND SUPPLIES	\$11,211	\$11,609	\$18,000	\$18,000	\$18,000
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$164	\$216	\$96	\$96	\$96
OTHER CHARGES	\$164	\$216	\$96	\$96	\$96
Total Expenditures/Appropriations:	\$11,375	\$11,825	\$18,096	\$18,096	\$18,096
Net Cost:	(\$1,114)	(\$404)	\$6,096	\$6,096	\$6,096

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2019-20 budget request reflects a net cost of \$596,586. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with the first floor and basement of the Courthouse, the Administration Center Parking Garage; and the old Jail. Also included is the cost of the Illegal Dumping Program coordinated through the District Attorney (\$115,000); the annual county financial audit (\$80,635); employee appeals and nuisance abatement appeals, (\$140,000).

Under "Other Charges" is the annual allocation for the court ordered tax back-fill to the City of Shasta Lake (\$250,000); and the County's annual contribution (\$62,500) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$75,949) are the reimbursements from various departments for their distributed share of the County audit via the Cost Plan.

Revenue of \$9,000 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget is prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
421431 SCAC PARKING METERS	\$10,812	\$11,674	\$9,000	\$9,000	
REVENUE FROM MONEY & PROPERTY	\$10,812	\$11,674	\$9,000	\$9,000	
Category: 600 CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$173	\$215	\$200	\$200	
CHARGES FOR SERVICES	\$173	\$215	\$200	\$200	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$7,517	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$7,517	\$0	\$0	
Total Revenues:					
	\$10,986	\$19,407	\$9,200	\$9,200	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$188	(\$62)	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$15	(\$5)	\$0	\$0	
018201 EMPLOYER SHARE RETIREMENT	\$33	(\$11)	\$0	\$0	
018204 EMPLOYER SHARE DEFERRED COMP	\$37	(\$12)	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$45	(\$15)	\$0	\$0	
018307 EMPLOYER SHR OTHER POST EMP BEN	\$5	(\$1)	\$0	\$0	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	(\$0)	\$0	\$0	
018500 WORKERS COMP EXPOSURE	\$2	(\$0)	\$0	\$0	
SALARIES AND BENEFITS	\$328	(\$109)	\$0	\$0	
Category: 030 SERVICES AND SUPPLIES					
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$200	\$200	
033102 INSUR XP LIABILITY EXPOSURE	\$0	(\$0)	\$0	\$0	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$2,183	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$4,745	\$5,889	\$5,500	\$5,500	
034800 PROF & SPECIAL SERVICES	\$103,121	\$167,514	\$115,700	\$115,700	
034803 PROF ADVERTISING & MKTG SVS	\$10,000	\$0	\$10,000	\$10,000	
034806 PROF AUDIT SVS	\$78,460	\$80,635	\$80,635	\$80,635	
034828 PROF LEGAL SVS	\$43,540	\$80,087	\$140,000	\$140,000	
034839 PROF PROGRAM SVS	\$24,300	\$0	\$0	\$0	
034857 PROF BOARD/PANEL SVS	\$160	\$120	\$2,000	\$2,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$200	\$200	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$10,000	\$10,000	
036100 UTILITIES	\$1,224	\$1,080	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$265,552	\$337,509	\$369,235	\$369,235	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 050 OTHER CHARGES					
050600 JUDGEMENTS & DAMAGES	\$156,965	\$148,003	\$250,000	\$250,000	\$250,000
051351 CONTR TO CITY OF REDDING	\$0	\$50,000	\$0	\$0	\$0
051387 CONTR TO LAFCO	\$62,000	\$62,000	\$62,500	\$62,500	\$62,500
OTHER CHARGES	\$218,965	\$260,003	\$312,500	\$312,500	\$312,500
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$83,336)	(\$78,608)	(\$75,949)	(\$75,949)	(\$75,949)
INTRAFUND TRANSFERS	(\$83,336)	(\$78,608)	(\$75,949)	(\$75,949)	(\$75,949)
Total Expenditures/Appropriations:	\$401,509	\$518,794	\$605,786	\$605,786	\$605,786
Net Cost:	\$390,523	\$499,387	\$596,586	\$596,586	\$596,586

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2019-20 budget request anticipates Tobacco Settlement revenue of \$1.9 million. The Shasta Community Health Center will receive ten percent; the remaining 90 percent will offset the debt service on the SCAC building. The \$2.37 million transfer-out is the debt service. The net county cost for this budget unit is \$668,450.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799345 TOBACCO SETTLEMENT	\$1,875,624	\$1,818,070		\$1,900,000	\$1,900,000
MISCELLANEOUS REVENUES	\$1,875,624	\$1,818,070		\$1,900,000	\$1,900,000
Total Revenues:	\$1,875,624	\$1,818,070		\$1,900,000	\$1,900,000
Category: 030 SERVICES AND SUPPLIES					
034823 PROF HEALTH SVS	\$187,562	\$181,807		\$190,000	\$190,000
SERVICES AND SUPPLIES	\$187,562	\$181,807		\$190,000	\$190,000
Category: 095 OTHER FINANCING USES					
095805 TRAN OUT ADMIN CTR BOND	\$2,376,428	\$2,378,197		\$2,378,450	\$2,378,450
OTHER FINANCING USES	\$2,376,428	\$2,378,197		\$2,378,450	\$2,378,450
Total Expenditures/Appropriations:	\$2,563,990	\$2,560,004		\$2,568,450	\$2,568,450
Net Cost:	\$688,365	\$741,933		\$668,450	\$668,450

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

PROGRAM DESCRIPTION

This budget reflects the fiscal activity of the "umbrella" organization, which provides operational and administrative support to thirteen active County Service Areas (CSA), four Street Lighting Districts and 89 subsidiary Permanent Road Divisions. More than 3,700 County residents currently benefit from the services provided by CSAs. The CSA Administration Fund is financed entirely by the charges to the individual CSAs. Responsibility for management of this unit, and provision of CSA services, is within the Department of Public Works. Personnel directly assigned to CSA Administration include one clerical position and five field technicians, as well as extra-help technicians utilized on an as-needed basis.

BUDGET REQUESTS

The FY 2019-20 requested budget includes \$983,263 in expenditures and \$983,263 in revenues. The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net zero adjustment in expenditures and revenues for a data entry correction.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692050 CSA ADMIN FEES	\$901,528	\$929,337	\$983,263	\$983,263	\$983,263
CHARGES FOR SERVICES	\$901,528	\$929,337	\$983,263	\$983,263	\$983,263
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$92	\$0	\$0	\$0
799601 INSURANCE PROCEEDS C/A	\$0	\$19,000	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$19,092	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$1,917	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$1,917	\$0	\$0	\$0
Total Revenues:	\$901,528	\$950,347	\$983,263	\$983,263	\$983,263
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$361,505	\$357,362	\$367,000	\$367,000	\$367,000
011200 TERMINATION/SPECIAL PAY	\$0	\$8,911	\$10,000	\$10,000	\$10,000
017000 EXTRA HELP	\$56,049	\$56,873	\$60,000	\$60,000	\$60,000
017502 OVERTIME PAY	\$29,543	\$38,001	\$30,000	\$30,000	\$30,000
017505 STANDBY PAY	\$15,381	\$15,109	\$15,000	\$15,000	\$15,000
017509 HOLIDAY OVERTIME PAY	\$1,434	\$2,186	\$2,000	\$2,000	\$2,000
018100 EMPLOYER SHARE FICA	\$31,532	\$32,938	\$33,000	\$33,000	\$33,000
018201 EMPLOYER SHARE RETIREMENT	\$65,017	\$71,888	\$81,000	\$81,000	\$81,000
018300 EMPLOYER SHARE HEALTH INSUR	\$102,816	\$119,296	\$130,000	\$130,000	\$130,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$10,821	\$10,705	\$15,000	\$15,000	\$15,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,487	\$744	\$600	\$600	\$600
018500 WORKERS COMP EXPOSURE	\$5,855	\$3,994	\$1,400	\$1,400	\$1,400
018501 WORKERS COMP EXPERIENCE	\$66,849	\$18,264	\$9,500	\$9,500	\$9,500
SALARIES AND BENEFITS	\$748,294	\$736,278	\$754,500	\$754,500	\$754,500
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,352	\$1,892	\$1,300	\$1,300	\$1,300
032500 COMMUNICATIONS EXPENSE	\$3,037	\$3,933	\$4,200	\$4,200	\$4,200
032591 CHGS IT COMM	\$569	\$609	\$590	\$590	\$590
032700 FOOD EXPENSE	\$60	\$60	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$4	\$148	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$0	\$706	\$1,200	\$1,200	\$1,200
033102 INSUR XP LIABILITY EXPOSURE	\$1,691	\$1,256	\$1,200	\$1,200	\$1,200
033103 INSUR XP MISCELLANEOUS	\$201	\$162	\$144	\$144	\$144
033105 INSUR XP LIABILITY EXPERIENCE	\$4,281	\$19,892	\$22,860	\$22,860	\$22,860

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033500 MAINTENANCE OF EQUIPMENT	\$1,769	\$597	\$2,000	\$2,000	
033547 MAINT EQP TRUCKS	\$41,330	\$42,721	\$40,000	\$40,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$648	\$3,164	\$652	\$652	
033791 CHGS FAC MGMT MAINT STR	\$1,365	\$1,544	\$3,158	\$3,158	
034500 OFFICE EXPENSE	\$557	\$1,021	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$6,997	\$3,169	\$5,000	\$5,000	
034802 PROF ADMIN SVS	\$17,173	\$14,353	\$18,000	\$18,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$160	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$0	\$29	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$6,157	\$8,733	\$7,329	\$7,329	
034900 PUBLICATIONS & LEGAL NOTICES	\$720	\$119	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$134	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$3,298	\$7,186	\$3,000	\$3,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$318	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$807	\$2,112	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$610	\$925	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$882	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$28,145	\$40,676	\$40,000	\$40,000	
036100 UTILITIES	\$77	\$404	\$500	\$500	
SERVICES AND SUPPLIES	\$120,993	\$156,783	\$158,133	\$158,133	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$20,015	\$18,582	\$20,630	\$20,630	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0	
OTHER CHARGES	\$20,015	\$19,082	\$20,630	\$20,630	
Category: 070 CAPITAL ASSETS					
065083 1 TRUCK W/ ACCESSORIES	\$0	\$38,241	\$50,000	\$50,000	
CAPITAL ASSETS	\$0	\$38,241	\$50,000	\$50,000	
Total Expenditures/Appropriations:	\$889,303	\$950,386	\$983,263	\$983,263	
Net Cost:	(\$12,225)	\$38	\$0	\$0	

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$89,894 and no anticipated revenue. Expenditures will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 176 - TITLE III PROJECTS (FUND 0065)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$3,218	\$4,170		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$3,218	\$4,170		\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
560982 FED FOREST SVS TITLE III GRANT	\$0	\$193,355		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$0	\$193,355		\$0	\$0
Total Revenues:	\$3,218	\$197,526		\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$30,614	\$23,445		\$30,000	\$30,000
034900 PUBLICATIONS & LEGAL NOTICES	\$1,183	\$0		\$0	\$0
SERVICES AND SUPPLIES	\$31,797	\$23,445		\$30,000	\$30,000
Category: 095 OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$0	\$65,000		\$0	\$0
095301 TRAN OUT ROADS	\$0	\$65,608		\$0	\$0
096391 TRAN OUT FIRE ZONE #1	\$1,226	\$5,369		\$59,894	\$59,894
OTHER FINANCING USES	\$1,226	\$135,977		\$59,894	\$59,894
Total Expenditures/Appropriations:	\$33,024	\$159,423		\$89,894	\$89,894
Net Cost:	\$29,805	(\$38,103)		\$89,894	\$89,894

CENTRAL SERVICE COSTS (Cost Plan)
Fund 0060 General, Budget Unit 199 Brian Muir, Auditor -
Controller

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

This budget unit reflects expense offsets and revenue from that portion of the County-wide cost allocation plan charged to departments and agencies outside the County's general operating funds. The cost offsets reflected in this budget unit total \$1.96 million for FY 2019-20 as calculated by the Auditor-Controller's Office.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Category: 080 INTRAFUND TRANSFERS				
088001 C/A COST PLAN CHARGES	(\$1,888,447)	(\$2,069,672)	(\$1,964,052)	(\$1,964,052)
INTRAFUND TRANSFERS	(\$1,888,447)	(\$2,069,672)	(\$1,964,052)	(\$1,964,052)
Total Expenditures/Appropriations:	(\$1,888,447)	(\$2,069,672)	(\$1,964,052)	(\$1,964,052)
Net Cost:	(\$1,888,447)	(\$2,069,672)	(\$1,964,052)	(\$1,964,052)

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Public Protection

TRIAL COURTS

Fund 0060 General, Department 201

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

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

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

The expenses remaining in this budget unit are considered County costs under the rules of "trial court funding." This includes court facilities, maintenance of effort (MOE) responsibilities, debt payment on courthouse renovation, and the costs associated with the County's share of the collection division. They also include the County Facility Payment (CFP) and revenues received from the JCC for the Court's share of operations and maintenance in the facilities managed by the County. Other Revenue consists of fines, fees, and forfeitures collected pursuant to various legislative codes and retained by the County.

BUDGET REQUEST

The costs remaining in this budget unit are for non-CRC 810 costs. This includes court facilities, the maintenance of effort (MOE) allocation, debt payments on the Courthouse renovation project, inmate transportation, and costs associated with the collection division. Total requested appropriations for FY 2019-20 are \$2.5 million.

Revenues remain flat, a symptom of the economic downturn which affects the public's ability to pay court fines and fees. Requested revenues are \$2.2 million.

The State selected property for its proposed new Redding Courthouse on Court Street across from the existing Main Courthouse. The County negotiated the sale of the Public Safety Building and adjacent parking lots to the JCC. The Public Safety Building was vacated in April 2016.

The net-county-cost for this budget unit is \$288,149.

SUMMARY OF RECOMMENDATIONS

This budget was prepared by the County Administrative Office.

PENDING ISSUES AND POLICY CONSIDERATIONS

Certain court fines and fees, which accrue to the Courthouse Construction Fund, were pledged for debt-service on the bonds. When receipts are not sufficient, the General Fund must still make the debt-service payment. When the debt is retired in 2023, any remaining funds in the Courthouse Construction Fund will accrue to the State. The CAO's Office has worked with the Auditor-Controller to ensure the County's share of all the Courthouse Construction Fund is appropriately transferred to the General Fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 201 - TRIAL COURTS (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
317500 VEHICLE CODE FINES	\$154,637	\$152,371	\$154,000	\$154,000	\$154,000
317504 VCF BASE FINES COUNTY	\$460,628	\$453,082	\$459,000	\$459,000	\$459,000
318500 COURT FINES	\$35,465	\$28,225	\$33,700	\$33,700	\$33,700
318504 CF BASE FINES COUNTY	\$53,697	\$41,698	\$26,263	\$26,263	\$26,263
318525 COURT FINE SARB TRUANCY	\$39	\$155	\$34	\$34	\$34
318590 RESTITUTION FINES REBATE	\$323	\$703	\$0	\$0	\$0
319101 PENALTY ASSESSMENT	\$366,277	\$368,975	\$364,000	\$364,000	\$364,000
319102 VCF ADDITIONAL PARKING PENALTY	\$4,024	\$3,656	\$3,800	\$3,800	\$3,800
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$35,682	\$443,426	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$1,110,775	\$1,492,296	\$1,040,797	\$1,040,797	\$1,040,797
Category: 600 CHARGES FOR SERVICES					
675100 CLERK FILING FEES	(\$447)	\$0	\$0	\$0	\$0
675101 RESTITUTION ADMIN FEE	\$18,505	\$18,252	\$18,000	\$18,000	\$18,000
675260 FCS FILING FEES	\$5,460	\$5,000	\$5,520	\$5,520	\$5,520
675500 COURT FEES	\$146	\$193	\$150	\$150	\$150
675760 TRAFFIC SCHOOL ADMIN FEE	\$145,346	\$158,934	\$149,000	\$149,000	\$149,000
675761 TRAFFIC VIOLATOR (\$24)	\$112,943	\$124,738	\$112,500	\$112,500	\$112,500
675762 TRAFFIC VIOLATOR (BAL)	\$505,274	\$554,826	\$507,500	\$507,500	\$507,500
675771 PROOF OF CORRECTION (\$10)	\$113	\$118	\$123	\$123	\$123
675900 DUI SCHOOL ADMIN FEES	\$10,783	\$10,432	\$10,375	\$10,375	\$10,375
679915 RECORDING & INDEXING FEE	\$122,177	\$102,506	\$124,650	\$124,650	\$124,650
693001 CHARGES FOR SERVICES	\$57,578	\$95,875	\$60,000	\$60,000	\$60,000
693006 CHGS FOR SVS COURT COLLECTIONS	\$206,286	\$193,771	\$206,000	\$206,000	\$206,000
693010 RETURNED CHECK SERVICE CHARGE	\$1,948	\$1,410	\$2,000	\$2,000	\$2,000
CHARGES FOR SERVICES	\$1,186,115	\$1,266,060	\$1,195,818	\$1,195,818	\$1,195,818
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$48,409	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$2,942	\$0	\$0	\$0	\$0
799900 CASH OVER/SHORT	\$0	\$22	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$2,942	\$48,432	\$0	\$0	\$0
Total Revenues:	\$2,299,833	\$2,806,789	\$2,236,615	\$2,236,615	\$2,236,615
Category: 010 SALARIES AND BENEFITS					
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$1,320	\$0	\$0	\$0	\$0
018501 WORKERS COMP EXPERIENCE	\$13,759	\$1,944	\$612	\$612	\$612
SALARIES AND BENEFITS	\$15,080	\$1,944	\$612	\$612	\$612
Category: 030 SERVICES AND SUPPLIES					

Budget Unit: 201 - TRIAL COURTS (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032590 CHGS FAC MGMT COMM	\$4	\$9	\$6	\$6	
032992 CHGS FAC MGMT HSHLD XP	\$6	\$6	\$0	\$0	
033103 INSUR XP MISCELLANEOUS	\$8,539	\$6,393	\$6,096	\$6,096	
033700 MAINTENANCE OF STRUCTURES	\$54,797	\$45,248	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$87,664	\$62,196	\$94,589	\$94,589	
034800 PROF & SPECIAL SERVICES	\$112,351	\$116,272	\$129,256	\$129,256	
034811 PROF COLLECTIONS SVS	\$206,286	\$193,771	\$206,000	\$206,000	
034890 CHGS FAC MGMT PROF SVS	\$104	\$1,763	\$1,620	\$1,620	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$50,000	\$50,000	
035940 TRANS/TRVL FUEL	\$2,052	\$2,387	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$19,874	\$9,751	\$5,002	\$5,002	
036100 UTILITIES	\$126,666	\$128,406	\$150,000	\$150,000	
036127 UTIL WATER	\$0	\$51	\$0	\$0	
036128 UTIL SEPTIC	\$0	\$57	\$0	\$0	
SERVICES AND SUPPLIES	\$618,348	\$566,313	\$645,569	\$645,569	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21,531	\$18,206	\$16,108	\$16,108	
050003 BUILDING & EQUIP COST PLAN CHG	(\$2,173)	(\$2,034)	\$71	\$71	
050800 TAXES & ASSESSMENTS	\$1,037	\$1,040	\$1,025	\$1,025	
051391 CONTR TO STATE OF CALIFORNIA	\$1,322,488	\$1,331,424	\$1,321,379	\$1,321,379	
OTHER CHARGES	\$1,342,884	\$1,348,636	\$1,338,583	\$1,338,583	
Category: 095 OTHER FINANCING USES					
095803 TRAN OUT COURTHOUSE BOND	\$534,862	\$532,606	\$535,019	\$535,019	
OTHER FINANCING USES	\$534,862	\$532,606	\$535,019	\$535,019	
Total Expenditures/Appropriations:	\$2,511,175	\$2,449,500	\$2,519,783	\$2,519,783	
Net Cost:	\$211,341	(\$357,289)	\$283,168	\$283,168	

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

PROGRAM DESCRIPTION

The Conflict Public Defense budget funds competent legal representation for persons unable to afford counsel in certain kinds of cases where life or liberty is at stake. Primary legal services are provided by staff in the County's Public Defender's Office (Cost Center 20700). For cases in which the Public Defender must declare a legal conflict of interest, a local, private attorney provides services through a single contract with several available sub-attorneys (Cost Center 20300). Applicable services and associated costs such as travel and mileage, incurred by investigators and expert witnesses, are included in this budget. Federal and State laws mandate that these services be provided; however, the cost of providing legal counsel to indigent clients falls mainly to the County. In cases where both the Public Defender and local contracted public defender must declare a conflict, the courts will appoint an attorney. Those unpredictable costs are also covered by this budget.

BUDGET REQUESTS

The FY 2019-20 appropriations request is \$2.8 million. The current contracted Conflict Public Defender services agreement is in effect through 2022. Court-ordered payment of attorney fees and other case-related costs are unpredictable. The Requested Budget includes reducing the annual \$250,000 contingency to \$150,000 since, for two fiscal years in a row, this budget has had to utilize contingency to meet fiscal year expenses. The \$100,000 is moved from contingency to Services and Supplies and the Requested Budget net County cost is nearly \$50,000 higher than the FY 2018-19 Adjusted Budget in order to address increasing unanticipated Court-ordered costs and other increasing case-related costs. The only revenue for this budget is from Public Defender fees collected from the local Court. Due to a trend of reducing and/or eliminating adult fees, there is no revenue budgeted for FY 2019-20. The General Fund net County cost is \$2.8 million. Expenses under this budget are carefully reviewed by the County Administrative Office to identify anomalies or errors; however, County is limited relative to the purview of expenses for legal defense.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
669100 PUBLIC DEFENDER FEES	\$9,075	\$7,919	\$0	\$0	
CHARGES FOR SERVICES	\$9,075	\$7,919	\$0	\$0	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$156	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$175	\$0	\$0	\$0	
799311 LITIGATION SETTLEMENT	\$145,831	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$146,006	\$156	\$0	\$0	
Total Revenues:	\$155,082	\$8,075	\$0	\$0	
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$44,818	\$7,668	\$0	\$0	
034821 PROF EVALUATION SVS	\$0	\$8,537	\$8,000	\$8,000	
034828 PROF LEGAL SVS	\$1,907,398	\$1,831,165	\$1,881,910	\$1,881,910	
034855 PROF INVESTIGATION SVS	\$328,016	\$264,546	\$417,605	\$417,605	
034856 PROF HOMICIDE SVS	\$214,460	\$263,067	\$300,000	\$300,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$266	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$2,494,959	\$2,374,984	\$2,607,515	\$2,607,515	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$21,518	\$23,326	\$28,821	\$28,821	
OTHER CHARGES	\$21,518	\$23,326	\$28,821	\$28,821	
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$150,000	\$150,000	
APPROP FOR CONTINGENCY	\$0	\$0	\$150,000	\$150,000	
Total Expenditures/Appropriations:	\$2,516,478	\$2,398,311	\$2,786,336	\$2,786,336	
Net Cost:	\$2,361,395	\$2,390,235	\$2,786,336	\$2,786,336	

PUBLIC DEFENDER
Fund 0060 General, Budget Unit 207
William Bateman, Public Defender

PROGRAM DESCRIPTION

The Office of the Public Defender provides effective legal defense services to indigent individuals charged with crimes as mandated by the United States & California Constitutions. In addition, staff provide legal representation to indigent individuals in a variety of civil matters as required by California statutes. The County is responsible for funding costs associated with indigent legal defense services.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$4.8 million and revenues in the amount of \$424,234. The department plans to add \$19,411 to its AB109 Designated Fund Balance (DFB), leaving a net County cost of \$4,358,463 which is a General Fund expense. The FY 2019-20 Requested net County cost is \$318,825 over the FY 2018-19 Adjusted Budget net County cost (includes adding \$10,178 to the AB109 DFB); however, the department has sufficient projected FY 2018-19 "savings" to cover the difference.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the CEO recommendation.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 207 - PUBLIC DEFENDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$225,134	\$323,719	\$401,234	\$401,234	\$401,234
INTERGOVERNMENTAL REVENUES	\$225,134	\$323,719	\$401,234	\$401,234	\$401,234
Category: 600 CHARGES FOR SERVICES					
669100 PUBLIC DEFENDER FEES	\$32,111	\$28,581	\$23,000	\$23,000	\$23,000
692100 PHOTOCOPIES	\$0	\$26	\$0	\$0	\$0
CHARGES FOR SERVICES	\$32,111	\$28,607	\$23,000	\$23,000	\$23,000
Category: 700 MISCELLANEOUS REVENUES					
799215 UNCLAIMED MONEY	\$9	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$4,460	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$9	\$4,460	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$302,373	\$9,367	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$302,373	\$9,367	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$9,993	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$9,993	\$0	\$0	\$0
Total Revenues:	\$559,628	\$376,149	\$424,234	\$424,234	\$424,234
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$2,088,365	\$1,886,057	\$2,393,000	\$2,393,000	\$2,393,000
011200 TERMINATION/SPECIAL PAY	\$44,928	\$69,566	\$55,000	\$55,000	\$55,000
017000 EXTRA HELP	\$51,682	\$27,709	\$25,000	\$25,000	\$25,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,356	\$0	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$154,955	\$146,130	\$185,000	\$185,000	\$185,000
018201 EMPLOYER SHARE RETIREMENT	\$359,075	\$360,484	\$511,000	\$511,000	\$511,000
018204 EMPLOYER SHARE DEFERRED COMP	\$9,250	\$10,733	\$9,750	\$9,750	\$9,750
018205 EMPLOYER SHARE 401A	\$0	\$4,390	\$14,000	\$14,000	\$14,000
018300 EMPLOYER SHARE HEALTH INSUR	\$399,940	\$360,841	\$434,000	\$434,000	\$434,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$62,178	\$56,408	\$96,000	\$96,000	\$96,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$6,845	\$3,032	\$2,800	\$2,800	\$2,800
018500 WORKERS COMP EXPOSURE	\$27,245	\$16,248	\$6,600	\$6,600	\$6,600
018501 WORKERS COMP EXPERIENCE	\$19,164	\$12,504	\$2,376	\$2,376	\$2,376
SALARIES AND BENEFITS	\$3,224,988	\$2,954,106	\$3,734,526	\$3,734,526	\$3,734,526
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$458	\$252	\$200	\$200	\$200

Budget Unit: 207 - PUBLIC DEFENDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$7,635	\$7,416	\$7,920	\$7,920	\$7,920
032590 CHGS FAC MGMT COMM	\$9	\$10	\$12	\$12	\$12
032591 CHGS IT COMM	\$5,273	\$5,517	\$5,817	\$5,817	\$5,817
032900 HOUSEHOLD EXPENSE	\$1,639	\$1,933	\$3,000	\$3,000	\$3,000
032990 CHGS OC HSHLD SVS	\$7	\$0	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$17,846	\$23,891	\$27,962	\$27,962	\$27,962
033102 INSUR XP LIABILITY EXPOSURE	\$7,955	\$5,196	\$5,800	\$5,800	\$5,800
033103 INSUR XP MISCELLANEOUS	\$1,554	\$1,230	\$1,196	\$1,196	\$1,196
033105 INSUR XP LIABILITY EXPERIENCE	\$3,658	\$10,426	\$9,522	\$9,522	\$9,522
033300 JURY & WITNESS EXPENSE	\$5,272	\$0	\$4,000	\$4,000	\$4,000
033500 MAINTENANCE OF EQUIPMENT	\$39	\$0	\$200	\$200	\$200
033592 CHGS IT MNT HARD/SOFTWARE	\$2,861	\$4,627	\$11,225	\$11,225	\$11,225
033700 MAINTENANCE OF STRUCTURES	\$20	\$0	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$25,757	\$38,568	\$109,661	\$109,661	\$109,661
034100 MEMBERSHIPS	\$5,798	\$6,027	\$8,000	\$8,000	\$8,000
034310 MISC XP PRIOR PERIOD EXP ADJ	\$250	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$18,706	\$15,359	\$20,900	\$20,900	\$20,900
034535 OFFICE XP EDUCATIONAL ITEMS	\$4,209	\$2,814	\$5,000	\$5,000	\$5,000
034590 CHGS OC PHOTOCOPY SVS	\$1,800	\$1,519	\$3,000	\$3,000	\$3,000
034591 CHGS OC POSTAGE SVS	\$1,440	\$1,306	\$1,632	\$1,632	\$1,632
034592 CHGS OC OTHER SERVICES	\$1,468	\$1,709	\$2,050	\$2,050	\$2,050
034800 PROF & SPECIAL SERVICES	\$123,723	\$117,731	\$117,566	\$117,566	\$117,566
034821 PROF EVALUATION SVS	\$0	\$10,122	\$15,000	\$15,000	\$15,000
034828 PROF LEGAL SVS	\$610	\$0	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$3,977	\$2,627	\$1,800	\$1,800	\$1,800
034855 PROF INVESTIGATION SVS	\$72,817	\$39,129	\$75,000	\$75,000	\$75,000
034858 PROF FINGERPRINTING SVS	\$0	\$147	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$462	\$0	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$61,531	\$58,365	\$214,000	\$214,000	\$214,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$1,013	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$4,819	\$4,078	\$6,000	\$6,000	\$6,000
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
035500 MINOR EQUIPMENT	\$1,067	\$101	\$1,500	\$1,500	\$1,500
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$2,500	\$2,500	\$2,500
035591 CHGS IT HARDWARE EQP	\$21,909	\$14,893	\$18,000	\$18,000	\$18,000
035592 CHGS IT TELECOMM EQP	\$106	\$80	\$300	\$300	\$300
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,263	\$13,296	\$20,000	\$20,000	\$20,000
035900 TRANSPORTATION & TRAVEL	\$10,942	\$7,201	\$20,000	\$20,000	\$20,000
035940 TRANS/TRVL FUEL	\$5,811	\$5,772	\$7,986	\$7,986	\$7,986

Budget Unit: 207 - PUBLIC DEFENDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035941 TRANS/TRVL MILEAGE	\$582	\$369	\$1,500	\$1,500	
035990 CHGS FLEET TRANS/TRVL	\$24,093	\$17,941	\$16,832	\$16,832	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$144	\$103	\$250	\$250	
036100 UTILITIES	\$16,808	\$14,291	\$20,210	\$20,210	
SERVICES AND SUPPLIES	\$477,531	\$436,274	\$766,741	\$766,741	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$80,511	\$69,983	\$106,516	\$106,516	
050003 BUILDING & EQUIP COST PLAN CHG	\$36,461	\$19,849	\$19,849	\$19,849	
050800 TAXES & ASSESSMENTS	\$80	\$80	\$154	\$154	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$0	\$500	\$500	
OTHER CHARGES	\$117,053	\$89,913	\$127,019	\$127,019	
Category: 070 CAPITAL ASSETS					
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$135,000	\$135,000	
CAPITAL ASSETS	\$0	\$0	\$135,000	\$135,000	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$302,373	\$9,367	\$0	\$0	
OTHER FINANCING USES	\$302,373	\$9,367	\$0	\$0	
Total Expenditures/Appropriations:	\$4,121,947	\$3,489,662	\$4,763,286	\$4,763,286	
Net Cost:	\$3,562,318	\$3,113,512	\$4,339,052	\$4,339,052	

GRAND JURY
Fund 0060 General, Budget Unit 208
Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

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

The total General Fund appropriation for this budget unit for FY 2019-20 is \$86,882. The requested budget reflects a decrease of \$17,064 when compared to the FY 2018-19 adjusted budget. The decrease is attributed to a decrease of \$13,551 in Cost Plan charges and a decrease in services and supplies costs of \$3,513. The Grand Jury anticipates ending FY 2018-19 under budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with this recommendation.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 208 - GRAND JURY (FUND 0060)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:		\$0	\$0	\$0	\$0
Category: 030	SERVICES AND SUPPLIES				
032500	COMMUNICATIONS EXPENSE	\$373	\$382	\$390	\$390
032591	CHGS IT COMM	\$259	\$300	\$302	\$302
032900	HOUSEHOLD EXPENSE	\$22	\$0	\$100	\$100
032992	CHGS FAC MGMT HSHLD XP	\$0	\$43	\$0	\$0
033306	JRY & WTNS MILEAGE	\$13,819	\$5,873	\$15,500	\$15,500
033307	JRY & WTNS PER DIEM	\$15,870	\$14,385	\$17,250	\$17,250
033309	JRY & WTNS TRAINING	\$3,120	\$2,910	\$3,240	\$3,240
033592	CHGS IT MNT HARD/SOFTWARE	\$109	\$123	\$111	\$111
033791	CHGS FAC MGMT MAINT STR	\$311	\$377	\$700	\$700
034500	OFFICE EXPENSE	\$1,138	\$868	\$1,200	\$1,200
034590	CHGS OC PHOTOCOPY SVS	\$1,354	\$244	\$1,090	\$1,090
034592	CHGS OC OTHER SERVICES	\$195	\$95	\$250	\$250
034800	PROF & SPECIAL SERVICES	\$0	\$0	\$300	\$300
034892	CHGS IT PROFESSIONAL SVS	\$4,672	\$6,452	\$4,791	\$4,791
034900	PUBLICATIONS & LEGAL NOTICES	\$7,020	\$4,577	\$5,000	\$5,000
035100	RENTS & LEASES OF EQUIPMENT	\$1,540	\$1,681	\$1,685	\$1,685
035300	RENTS & LEASES OF STRUCTURES	\$11,869	\$12,225	\$12,593	\$12,593
035500	MINOR EQUIPMENT	\$92	\$0	\$50	\$50
035590	CHGS IT SOFTWARE EQP	\$0	\$597	\$200	\$200
035591	CHGS IT HARDWARE EQP	\$799	\$1,284	\$0	\$0
SERVICES AND SUPPLIES		\$62,570	\$52,420	\$64,752	\$64,752
Category: 050	OTHER CHARGES				
050001	CENTRAL SERVICE COST PLAN CHGS	\$49,632	\$35,681	\$22,130	\$22,130
OTHER CHARGES		\$49,632	\$35,681	\$22,130	\$22,130
Total Expenditures/Appropriations:		\$112,202	\$88,101	\$86,882	\$86,882
Net Cost:		\$112,202	\$88,101	\$86,882	\$86,882

PUBLIC SAFETY-GENERAL REVENUE

Fund 0195 Public Safety, Budget Unit 220

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The Public Safety fund group anticipates interest earnings of \$300,000 in the fund for FY 2019-20.

SUMMARY OF RECOMMENDATIONS

The recommended budget is the same as the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Sales tax revenue from Public Safety Augmentation (Proposition 172) is distributed to counties based on their percentage of statewide sales tax collection. The County's pro-rata share of statewide sales tax for public safety was just reduced to 0.004576 (down from 0.004782), the lowest share since its inception in 1994.

The beginning fund balance in the Proposition 172 Reserve at July 1, 2018 was \$7.7 million. FY 2018-18 and FY 2019-20 will draw down the reserve by \$2.6 million in total. The estimated ending reserve balance at June 30, 2020 is less than a \$1.

Estimated Beginning Balance, 7/1/2018 \$7,722,516

FY 2018-19, Sheriff, 235	\$3,710,235
FY 2018-19, District Attorney 227	\$1,374,067
FY 2018-19, Probation 263	\$ 40
Total Used	\$5,084,342

Estimated Ending Balance, 6/30/2019 \$2,638,174

FY 2019-20, Sheriff, 235	\$2,638,174
FY 2019-20, District Attorney 227	\$ 0
FY 2019-20, Probation 263	\$ 0
Total Used	\$2,638,174

Estimated Ending Balance, 6/30/2019 \$ 0

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$254,702	\$368,075	\$300,000	\$300,000	
REVENUE FROM MONEY & PROPERTY	\$254,702	\$368,075	\$300,000	\$300,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,671,116	\$2,414,691	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$1,671,116	\$2,414,691	\$0	\$0	
Total Revenues:	\$1,925,818	\$2,782,766	\$300,000	\$300,000	
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0	
Net Cost:	(\$1,925,818)	(\$2,782,766)	(\$300,000)	(\$300,000)	

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

For FY 2018-19, the department projects to end the fiscal year over budget in overall appropriations. However, revenue projections are right on budget. The department projects to be over budget, by \$6,479, in expenditure appropriations, primarily due to conversion of the Clerk data management system. Prior to the end of the fiscal year, if needed, the department will process a budget amendment to transfer appropriations from the savings in Clerk and/or Elections Services and Supplies object level, plus any budget overage in the Salaries and Benefits object level, to balance the budget.

In FY 2019-20, expenditures are requested at \$478,452; status quo. Requested revenue is also status quo at \$244,953. The overall Net County Cost for FY 2019-20 is status quo. No new positions or capital assets are requested.

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: 221 - COUNTY CLERK (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$49,919	\$52,120	\$54,408	\$54,408

LICENSES, PERMITS & FRANCHISES	\$49,919	\$52,120	\$54,408	\$54,408
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Category: 600	CHARGES FOR SERVICES				
675100	CLERK FILING FEES	\$9,060	\$8,390	\$7,845	\$7,845
679500	CERTIFIED COPIES	\$561	\$744	\$660	\$660
679501	CERTFD COPIES VITAL HLTH STATS	\$260	\$336	\$306	\$306
679800	FICTITIOUS BUSINESS NAME FEES	\$66,593	\$79,478	\$78,008	\$78,008
692280	DOCUMENTARY HANDLING FEE	\$4,770	\$5,220	\$4,872	\$4,872
692900	PASSPORT FEES	\$50,160	\$62,545	\$63,420	\$63,420
692910	MISC CLERKS FEES	\$20,060	\$26,520	\$26,838	\$26,838
692920	CLERKS NOTARY FEE	\$7,670	\$9,263	\$8,496	\$8,496

CHARGES FOR SERVICES	\$159,135	\$192,497	\$190,445	\$190,445
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Category: 700	MISCELLANEOUS REVENUES				
799900	CASH OVER/SHORT	\$3	\$0	\$100	\$100

MISCELLANEOUS REVENUES	\$3	\$0	\$100	\$100
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Total Revenues:	\$209,057	\$244,617	\$244,953	\$244,953
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$193,214	\$204,868	\$196,000	\$196,000
017000	EXTRA HELP	\$10,958	\$16,737	\$22,000	\$22,000
017502	OVERTIME PAY	\$527	\$1,013	\$1,100	\$1,100
017517	CELL/PDA COMM ALLOWANCE PROG	\$665	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$14,492	\$15,864	\$16,000	\$16,000
018201	EMPLOYER SHARE RETIREMENT	\$34,535	\$40,598	\$43,000	\$43,000
018204	EMPLOYER SHARE DEFERRED COMP	\$4,435	\$4,379	\$4,800	\$4,800
018205	EMPLOYER SHARE 401A	\$0	\$202	\$400	\$400
018300	EMPLOYER SHARE HEALTH INSUR	\$58,873	\$61,833	\$60,000	\$60,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$5,795	\$6,083	\$7,900	\$7,900
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$491	\$273	\$300	\$300
018500	WORKERS COMP EXPOSURE	\$2,585	\$1,894	\$700	\$700

SALARIES AND BENEFITS	\$326,574	\$353,749	\$352,200	\$352,200
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Category: 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$8	\$56	\$100	\$100
032500	COMMUNICATIONS EXPENSE	\$1,916	\$2,055	\$2,200	\$2,200
032526	COMM CELL PHONES	\$0	\$457	\$600	\$600
032591	CHGS IT COMM	\$155	\$165	\$200	\$200

Budget Unit: 221 - COUNTY CLERK (FUND 0060)
Function: PUBLIC PROTECTION
Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$10	\$0	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$1,968	\$2,426	\$2,500	\$2,500	
033102 INSUR XP LIABILITY EXPOSURE	\$746	\$584	\$700	\$700	
033103 INSUR XP MISCELLANEOUS	\$72	\$60	\$60	\$60	
033500 MAINTENANCE OF EQUIPMENT	\$5,714	\$12,118	\$16,000	\$16,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$229	\$793	\$1,000	\$1,000	
033700 MAINTENANCE OF STRUCTURES	\$17	\$0	\$180	\$180	
033791 CHGS FAC MGMT MAINT STR	\$2,034	\$291	\$2,700	\$2,700	
034100 MEMBERSHIPS	\$225	\$0	\$200	\$200	
034500 OFFICE EXPENSE	\$3,771	\$5,149	\$4,255	\$4,255	
034526 OFFICE XP POSTAGE	\$91	\$59	\$200	\$200	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$10	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$4,757	\$4,959	\$5,500	\$5,500	
034592 CHGS OC OTHER SERVICES	\$860	\$834	\$1,000	\$1,000	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$500	\$500	
034892 CHGS IT PROFESSIONAL SVS	\$9,704	\$15,506	\$18,000	\$18,000	
035100 RENTS & LEASES OF EQUIPMENT	\$682	\$682	\$750	\$750	
035300 RENTS & LEASES OF STRUCTURES	\$39,768	\$40,961	\$42,190	\$42,190	
035500 MINOR EQUIPMENT	\$203	\$776	\$400	\$400	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$800	\$800	
035591 CHGS IT HARDWARE EQP	\$307	\$11,113	\$250	\$250	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$360	\$360	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$36	\$261	\$400	\$400	
035900 TRANSPORTATION & TRAVEL	\$1,872	\$817	\$3,000	\$3,000	
035941 TRANS/TRVL MILEAGE	\$174	\$10	\$0	\$0	
036100 UTILITIES	\$5,718	\$5,834	\$6,500	\$6,500	
SERVICES AND SUPPLIES	\$81,049	\$105,985	\$110,645	\$110,645	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$13,916	\$23,376	\$15,607	\$15,607	
OTHER CHARGES	\$13,916	\$23,376	\$15,607	\$15,607	
Total Expenditures/Appropriations:	\$421,540	\$483,111	\$478,452	\$478,452	
Net Cost:	\$212,482	\$238,493	\$233,499	\$233,499	

DISTRICT ATTORNEY
Fund 0195 Public Safety, Budget Unit 227
Stephanie Bridgett, District Attorney

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$9 million and revenues in the amount of \$6.7 million. After calculating use of designated fund balances, this results in a net County cost of \$2 million which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a minor corrections adjustment; the net County cost remains at \$2 million.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The District Attorney concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
317500 VEHICLE CODE FINES	\$24,078	\$23,840	\$21,000	\$21,000	
318500 COURT FINES	\$5,100	\$0	\$5,000	\$5,000	
318501 CF MISDEMEANOR DIVERSION PROG	\$150	\$0	\$500	\$500	
319104 CIVIL PENALTIES	\$1,944,844	\$1,245,281	\$685,000	\$685,000	
319180 ASSET SEIZURE AND FORFEITURE	\$3,089	\$8,114	\$1,500	\$1,500	
319181 ASSET SEIZURE/STATE	\$42,164	\$45,840	\$50,000	\$50,000	
FINES, FORFEITURES & PENALTIES	\$2,019,426	\$1,323,075	\$763,000	\$763,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
531500 STATE REALIGNMENT SOCIAL SVS	\$55,230	\$55,230	\$55,230	\$55,230	
542400 STATE POST REIMBURSEMENT	\$4,281	\$3,984	\$2,500	\$2,500	
542603 ST REALIGNMENT 2011 AB109	\$380,898	\$385,658	\$423,935	\$423,935	
549566 STATE COPS GRANT	\$49,849	\$101,336	\$60,000	\$60,000	
549575 STATE AUTO THEFT/DUI CRIME	\$188,321	\$190,615	\$185,000	\$185,000	
549576 STATE WORKERS COMP FRAUD GRANT	\$147,122	\$156,945	\$160,000	\$160,000	
549577 STATE AUTO INSUR FRAUD GRANT	\$55,000	\$63,347	\$55,000	\$55,000	
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,090,600	\$1,090,600	\$1,090,600	\$1,090,600	
563700 CONTRIBUTION FROM REDDING	\$0	\$0	\$100,000	\$100,000	
INTERGOVERNMENTAL REVENUES	\$1,971,303	\$2,047,717	\$2,132,265	\$2,132,265	
Category: 600 CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$32,565	\$33,802	\$36,000	\$36,000	
692150 ADMIN FEES	\$5,099	\$3,921	\$10,000	\$10,000	
692151 DIVERSION FEES	\$1,932	\$1,650	\$4,000	\$4,000	
692153 ADMIN FEES COURTS	\$616	\$249	\$1,000	\$1,000	
692154 DIVERSION FEES COURTS	\$47	\$0	\$0	\$0	
692200 REIMBURSE TRAVEL	\$0	\$4,129	\$0	\$0	
692361 TESTING REIMBURSEMENT	\$4,952	\$0	\$10,000	\$10,000	
CHARGES FOR SERVICES	\$45,213	\$43,752	\$61,000	\$61,000	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$225,000	\$0	\$0	\$0	
792522 CONTRIBUTION FROM TRUST FUND	\$47,525	\$42,789	\$60,000	\$60,000	
795000 AUDITOR VOID/STALE DATED CHECK	\$6	\$98	\$50	\$50	
799300 MISCELLANEOUS REVENUE	\$6,124	\$774	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$14,162	\$0	\$0	
799900 CASH OVER/SHORT	\$1	\$2	\$50	\$50	
MISCELLANEOUS REVENUES	\$278,657	\$57,826	\$60,100	\$60,100	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,782,323	\$3,613,866	\$3,733,951	\$3,733,951	
800112 TRANS IN ASSESSOR	\$0	\$1,780	\$0	\$0	

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

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Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
800235 TRANS IN SHERIFF	\$3,435	\$6,190	\$11,000	\$11,000	
OTHR FINANCING SOURCES TRAN IN	\$3,785,758	\$3,621,836	\$3,744,951	\$3,744,951	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$3,985	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$10	\$4,098	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$10	\$8,083	\$0	\$0	
Total Revenues:	\$8,100,369	\$7,102,291	\$6,761,316	\$6,761,316	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$4,185,888	\$4,131,959	\$4,768,000	\$4,768,000	
011200 TERMINATION/SPECIAL PAY	\$40,474	\$63,075	\$0	\$0	
017000 EXTRA HELP	\$89,518	\$72,629	\$76,000	\$76,000	
017502 OVERTIME PAY	\$8,217	\$80,732	\$10,000	\$10,000	
017508 OVERTIME PAY FIRE FIGHT	\$0	\$5,154	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$0	\$1,865	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,103	\$4,080	\$3,300	\$3,300	
018100 EMPLOYER SHARE FICA	\$256,989	\$258,382	\$306,000	\$306,000	
018201 EMPLOYER SHARE RETIREMENT	\$1,008,863	\$1,059,861	\$1,375,000	\$1,375,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$2,137	\$4,133	\$5,000	\$5,000	
018205 EMPLOYER SHARE 401A	\$2,332	\$4,915	\$11,000	\$11,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$696,139	\$792,299	\$907,000	\$907,000	
018301 EMPLOYER SHARE HEALTH INS PERS	\$162,383	\$172,287	\$160,000	\$160,000	
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$676	\$0	\$0	\$0	
018307 EMPLYR SHR OTHER POST EMP BEN	\$125,571	\$122,639	\$191,000	\$191,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$13,190	\$6,536	\$4,800	\$4,800	
018500 WORKERS COMP EXPOSURE	\$54,059	\$36,479	\$12,000	\$12,000	
018501 WORKERS COMP EXPERIENCE	\$150,078	\$106,848	\$34,000	\$34,000	
SALARIES AND BENEFITS	\$6,799,622	\$6,923,880	\$7,863,100	\$7,863,100	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7,845	\$14,301	\$4,800	\$4,800	
032328 CLTHG/PERS SAFETY CLOTHING	\$3,027	\$997	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$30,297	\$32,225	\$30,000	\$30,000	
032590 CHGS FAC MGMT COMM	\$910	\$1,095	\$1,100	\$1,100	
032591 CHGS IT COMM	\$14,713	\$15,276	\$21,000	\$21,000	
032700 FOOD EXPENSE	\$997	\$1,089	\$1,500	\$1,500	
032900 HOUSEHOLD EXPENSE	\$346	\$620	\$300	\$300	
032992 CHGS FAC MGMT HSHLD XP	\$54,562	\$69,683	\$76,000	\$76,000	

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
033102	INSUR XP LIABILITY EXPOSURE	\$15,762	\$11,428	\$11,000	\$11,000	
033103	INSUR XP MISCELLANEOUS	\$4,446	\$3,348	\$3,200	\$3,200	
033105	INSUR XP LIABILITY EXPERIENCE	\$169,209	\$120,933	\$103,000	\$103,000	
033300	JURY & WITNESS EXPENSE	\$16,541	\$10,413	\$35,000	\$35,000	
033310	JRY & WTNS PROF WITNESS FEES	\$41,008	\$4,947	\$35,000	\$35,000	
033500	MAINTENANCE OF EQUIPMENT	\$499	\$1,008	\$2,500	\$2,500	
033592	CHGS IT MNT HARD/SOFTWARE	\$7,720	\$14,548	\$110,000	\$110,000	
033700	MAINTENANCE OF STRUCTURES	\$0	\$36	\$0	\$0	
033791	CHGS FAC MGMT MAINT STR	\$41,719	\$49,479	\$56,000	\$56,000	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$448	\$0	\$0	
034100	MEMBERSHIPS	\$17,363	\$20,760	\$20,000	\$20,000	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$6,096	\$0	\$0	\$0	
034500	OFFICE EXPENSE	\$100,454	\$137,423	\$65,000	\$65,000	
034527	OFFICE XP PRINTING	\$6,721	\$7,758	\$4,500	\$4,500	
034529	OFFICE XP PUBLICATIONS	\$0	\$0	\$15,000	\$15,000	
034531	OFFICE XP PROMOTIONAL ITEMS	\$1,484	\$2,939	\$0	\$0	
034537	OFFICE XP BOOKS	\$0	\$807	\$0	\$0	
034590	CHGS OC PHOTOCOPY SVS	\$2,601	\$1,180	\$2,200	\$2,200	
034591	CHGS OC POSTAGE SVS	\$11,357	\$10,146	\$13,000	\$13,000	
034592	CHGS OC OTHER SERVICES	\$4,772	\$3,213	\$5,200	\$5,200	
034800	PROF & SPECIAL SERVICES	\$7,885	\$7,586	\$17,000	\$17,000	
034807	PROF BANK SVS	\$183	\$153	\$220	\$220	
034810	PROF CLEANUP SVS	\$7,104	\$6,587	\$10,000	\$10,000	
034826	PROF LAB SVS	\$52,473	\$50,000	\$50,000	\$50,000	
034835	PROF PHOTO/FILMING SVS	\$18,168	\$16,979	\$25,000	\$25,000	
034837	PROF PREEMPLOYMENT SVS	\$3,251	\$5,837	\$3,000	\$3,000	
034852	PROF TRANSCRIBING SVS	\$20,613	\$18,320	\$22,000	\$22,000	
034860	PROF BENEFITS ADMIN SVS	\$112,088	\$124,451	\$120,000	\$120,000	
034890	CHGS FAC MGMT PROF SVS	\$5,655	\$6,741	\$7,000	\$7,000	
034892	CHGS IT PROFESSIONAL SVS	\$209,138	\$208,839	\$305,000	\$305,000	
034900	PUBLICATIONS & LEGAL NOTICES	\$6,514	\$3,160	\$4,500	\$4,500	
035100	RENTS & LEASES OF EQUIPMENT	\$14,835	\$17,653	\$14,000	\$14,000	
035300	RENTS & LEASES OF STRUCTURES	\$1,875	\$1,075	\$3,000	\$3,000	
035329	R/L STR STORAGE FACILITIE	\$0	\$0	\$1,000	\$1,000	
035500	MINOR EQUIPMENT	\$17,942	\$36,908	\$25,000	\$25,000	
035590	CHGS IT SOFTWARE EQP	\$5,479	\$12,982	\$10,000	\$10,000	
035591	CHGS IT HARDWARE EQP	\$42,554	\$48,809	\$55,000	\$55,000	
035592	CHGS IT TELECOMM EQP	\$166	\$642	\$1,000	\$1,000	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$15,520	\$20,162	\$28,000	\$28,000	

Budget Unit: 227 - DISTRICT ATTORNEY (FUND 0195)

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Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035740 SP DEPT XP GUN SUPPLIES	\$3,577	\$2,126	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$1,952	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$46,161	\$81,422	\$57,000	\$57,000	
035940 TRANS/TRVL FUEL	\$20,249	\$23,095	\$28,000	\$28,000	
035990 CHGS FLEET TRANS/TRVL	\$65,376	\$87,771	\$90,000	\$90,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$490	\$630	\$500	\$500	
036100 UTILITIES	\$45,956	\$43,271	\$51,000	\$51,000	
SERVICES AND SUPPLIES	\$1,283,723	\$1,363,272	\$1,550,520	\$1,550,520	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$291,192	\$377,889	\$213,647	\$213,647	
050003 BUILDING & EQUIP COST PLAN CHG	\$170,288	\$173,050	\$124,243	\$124,243	
050800 TAXES & ASSESSMENTS	\$193	\$194	\$215	\$215	
052000 SUPPORT & CARE OF PERSONS	\$0	\$1,350	\$0	\$0	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$500	\$500	
OTHER CHARGES	\$461,674	\$552,984	\$338,605	\$338,605	
Category: 070 CAPITAL ASSETS					
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$166,197	\$166,197	
CAPITAL ASSETS	\$0	\$0	\$166,197	\$166,197	
Category: 080 INTRAFUND TRANSFERS					
088173 C/A MISCELLANEOUS GENERAL	(\$97,872)	(\$108,051)	(\$115,000)	(\$115,000)	
088235 C/A SHERIFF	(\$2,641)	\$0	(\$15,000)	(\$15,000)	
088501 C/A SOCIAL SERVICES	(\$817,454)	(\$821,280)	(\$812,555)	(\$812,555)	
INTRAFUND TRANSFERS	(\$917,967)	(\$929,332)	(\$942,555)	(\$942,555)	
Total Expenditures/Appropriations:	\$7,627,052	\$7,910,805	\$8,975,867	\$8,975,867	
Net Cost:	(\$473,316)	\$808,513	\$2,214,551	\$2,214,551	

CHILD SUPPORT SERVICES

Fund 0192 Child Support Services, Budget Unit 228

Terri M. Morelock, Director of Child Support Services

PROGRAM DESCRIPTION

The Department of Child Support Services (DCSS) provides the following services to the public: establishment of paternity, 2) location of absent parents, 3) establishment of child and medical support orders, 4) modification and enforcement of existing child/medical support orders, 5) collection and distribution of child support monies pursuant to federal and state regulations, and 6) public outreach to ensure awareness and accessibility to child support services. In addition, DCSS implemented a neutral negotiation process where both parents are encouraged to meet with a child support expert to reach a support agreement. This allows the parents to be the decision makers. Additionally, the Family Law Facilitator is at DCSS one afternoon each week to see case participants regarding visitation, custody, and other matters related to family law concerns.

In fiscal year (FY) 17/18, DCSS collected and distributed almost \$19 million in current child support and arrears payments. DCSS has an open caseload of approximately 10,528 cases; of these, 21 percent are active Temporary Assistance to Needy Families (TANF) cases, 62 percent are former TANF, and 17 percent have never received TANF benefits.

Parents have several options available to make their child support payments, including making cash payments through MoneyGram or PayNearMe at many retail establishments throughout the state. Credit card payments are accepted over the phone, at the kiosk in the lobby, or directly to the State Distribution Unit.

Enforcement remedies include, but are not limited to, the following intercept programs: federal income tax, state income tax, unemployment benefits, disability benefits, workers' compensation benefits, social security benefits, and lottery winnings. Another enforcement program is the State Licensing Match System (SLMS), which includes driver's licenses, professional licenses, and fishing and hunting licenses. DCSS may issue administrative wage withholding orders; currently, more than 72.7 percent of collections are through wage withholding orders.

Customer service remains an important focus demonstrated by walk-in service, a lobby wait time of 10 minutes or less, and telephone calls returned within 24 hours. The Call Center is focused on a 90/10 resolution rate, with only 10 percent or less of the calls being referred for further action. DCSS is a regional call center and a regional training center. DCSS also meets with probationers and parolees at the monthly Successful Transitions of Probation and Parole (STOPP) events and three times a week at new offender orientations.

The primary source of the funding to support operations is from the federal government (66 percent), with a 34 percent state share-of-cost of all authorized federal Title IV-D expenditures, if the local agency is in compliance with current program standards. State DCSS adopted a new funding methodology followed by a new funding request in the Governor's FY 19/20 budget for the 21-underfunded local child support agencies. The methodology is a caseload to Full-Time Equivalent (FTE) ratio. Shasta is below the benchmark to be considered underfunded.

BUDGET REQUESTS

FY 2019-20 requested expenditures are \$8.12 million, a decrease of \$95,269, compared to the previous year's adjusted budget appropriation. Salaries and Benefits have decreased by \$272,167, (4 percent). Services and Supplies are requested at \$1,451,616, an increase of \$198,349, compared to the FY 2018-19 Adjusted Budget, primarily due to increased outreach funds, estimated new phone cost, and the purchase of a replacement vehicle. Cost Plan charges have decreased by \$18,696. Revenues are

\$8.04 million at the approved Federal and State ratios. No county General Fund support is requested. DCSS will balance its FY 2019-20 Requested Budget with the use of Federal Financial Participation funds in the amount of \$163,031 federal match and \$83,985 from the fund balance. DCSS is deleting nine vacant positions: One Legal Secretary, four Child Support Specialists I/II, one Child Support Assistant II, and three Child Support Assistants I/II.

SUMMARY OF RECOMMENDATIONS

The budget is recommended as requested. Any changes necessitated by its conditionally-approved state budget will be made after the adoption of the final state budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Several new bills were introduced this year with some nexus to child support services. Senate Bill 337, if passed, could pass-through up to 100 percent of all child support collected on CalWORKs cases. Shasta County's General Fund could lose up to \$170,000 in recoupment funds. The State general fund could lose up to \$170,000,000. The Child Support Directors Association is currently analyzing the bill.

In the last seven years, 36 percent of DCSS's staff retired, including six from the leadership team. Thirty-seven percent of the current staff have less than five years' experience. Seven new staff have been hired during the last fiscal year; this is 10 percent of the current staff. Losing institutional knowledge and training new personnel, while addressing the needs of families and meeting compliance and performance requirements, is an ongoing challenge.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37,495	\$52,626	\$35,000	\$35,000	
421200 RENTS/LEASES OF BUILDINGS	\$67,039	\$80,294	\$81,900	\$81,900	
REVENUE FROM MONEY & PROPERTY	\$104,534	\$132,920	\$116,900	\$116,900	
Category: 500 INTERGOVERNMENTAL REVENUES					
531951 STATE CHILD SUPPORT ADMIN	\$2,704,628	\$2,239,549	\$2,520,542	\$2,520,542	
531952 STATE CHILD SUPPORT EDP	\$126,742	\$113,230	\$116,805	\$116,805	
551401 FEDERAL CHILD SUPPORT ADMIN	\$5,250,163	\$4,346,438	\$4,892,816	\$4,892,816	
551402 FED CHILD SUPPORT MATCH	\$0	\$0	\$163,031	\$163,031	
551403 FEDERAL CHILD SUPPORT EDP	\$246,027	\$220,726	\$226,738	\$226,738	
INTERGOVERNMENTAL REVENUES	\$8,327,561	\$6,919,943	\$7,919,932	\$7,919,932	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$12	\$0	\$0	
799215 UNCLAIMED MONEY	\$129	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$86	\$70	\$0	\$0	
MISCELLANEOUS REVENUES	\$216	\$82	\$0	\$0	
Total Revenues:	\$8,432,313	\$7,052,946	\$8,036,832	\$8,036,832	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,500,981	\$3,421,474	\$3,871,000	\$3,871,000	
011200 TERMINATION/SPECIAL PAY	\$16,529	\$19,180	\$10,000	\$10,000	
017502 OVERTIME PAY	\$10,042	\$31,590	\$10,000	\$10,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,439	\$1,439	\$1,440	\$1,440	
018100 EMPLOYER SHARE FICA	\$257,653	\$258,096	\$298,000	\$298,000	
018201 EMPLOYER SHARE RETIREMENT	\$630,379	\$682,840	\$849,000	\$849,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$10,570	\$9,093	\$9,500	\$9,500	
018205 EMPLOYER SHARE 401A	\$2,520	\$3,190	\$6,900	\$6,900	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,037,947	\$1,045,086	\$1,231,000	\$1,231,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$105,022	\$102,234	\$155,300	\$155,300	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$11,227	\$5,454	\$3,900	\$3,900	
018500 WORKERS COMP EXPOSURE	\$44,258	\$29,289	\$10,600	\$10,600	
018501 WORKERS COMP EXPERIENCE	\$61,668	\$43,260	\$14,000	\$14,000	
SALARIES AND BENEFITS	\$5,690,243	\$5,652,229	\$6,470,640	\$6,470,640	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$26	\$0	\$500	\$500	
032500 COMMUNICATIONS EXPENSE	\$28,677	\$27,863	\$22,320	\$22,320	
032591 CHGS IT COMM	\$12,359	\$13,620	\$53,860	\$53,860	

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$0	\$6	\$225	\$225	
032992 CHGS FAC MGMT HSHLD XP	\$63,929	\$74,368	\$70,000	\$70,000	
033102 INSUR XP LIABILITY EXPOSURE	\$12,836	\$9,093	\$9,100	\$9,100	
033103 INSUR XP MISCELLANEOUS	\$3,763	\$2,828	\$2,273	\$2,273	
033105 INSUR XP LIABILITY EXPERIENCE	\$105	\$76	\$588	\$588	
033500 MAINTENANCE OF EQUIPMENT	\$2,393	\$102	\$2,000	\$2,000	
033531 MNT EQP IT APRV	\$2,415	\$4,032	\$7,117	\$7,117	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,976	\$4,584	\$4,712	\$4,712	
033700 MAINTENANCE OF STRUCTURES	\$0	\$10	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$13,102	\$20,422	\$37,200	\$37,200	
034100 MEMBERSHIPS	\$11,734	\$11,697	\$11,796	\$11,796	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$6,231	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$33,260	\$41,784	\$55,783	\$55,783	
034526 OFFICE XP POSTAGE	\$1,026	\$1,008	\$1,530	\$1,530	
034590 CHGS OC PHOTOCOPY SVS	\$466	\$0	\$500	\$500	
034591 CHGS OC POSTAGE SVS	\$34,005	\$27,473	\$54,810	\$54,810	
034592 CHGS OC OTHER SERVICES	\$5,146	\$5,131	\$6,275	\$6,275	
034800 PROF & SPECIAL SERVICES	\$35,827	\$38,551	\$23,060	\$23,060	
034807 PROF BANK SVS	\$225	\$0	\$0	\$0	
034833 PROF PATERNITY TESTING SVS	\$7,080	\$6,950	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$4,095	\$3,847	\$7,789	\$7,789	
034838 PROF PROCESSING SVS	\$6,960	\$6,380	\$9,000	\$9,000	
034850 PROF TESTING SVS	\$0	\$443	\$0	\$0	
034859 PROF LEGAL PROCESS SVS	\$20,591	\$18,457	\$46,188	\$46,188	
034892 CHGS IT PROFESSIONAL SVS	\$210,546	\$185,875	\$233,121	\$233,121	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$175	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$6,783	\$6,783	\$7,348	\$7,348	
035300 RENTS & LEASES OF STRUCTURES	\$1,130,379	\$617,944	\$587,520	\$587,520	
035500 MINOR EQUIPMENT	\$297	\$3,637	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$2,014	\$6,379	\$6,379	
035591 CHGS IT HARDWARE EQP	\$5,909	\$146	\$2,145	\$2,145	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$4,739	\$13,030	\$17,386	\$17,386	
035900 TRANSPORTATION & TRAVEL	\$36,791	\$39,450	\$62,961	\$62,961	
035940 TRANS/TRVL FUEL	\$842	\$1,051	\$3,670	\$3,670	
035990 CHGS FLEET TRANS/TRVL	\$5,916	\$5,920	\$7,482	\$7,482	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$495	\$878	\$1,800	\$1,800	
036100 UTILITIES	\$78,687	\$68,249	\$82,878	\$82,878	
SERVICES AND SUPPLIES	\$1,792,625	\$1,263,893	\$1,451,616	\$1,451,616	

Category: 050 OTHER CHARGES

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050001 CENTRAL SERVICE COST PLAN CHGS	\$198,375	\$191,517	\$172,821	\$172,821	
OTHER CHARGES	\$198,375	\$191,517	\$172,821	\$172,821	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$28,492	\$25,740	\$25,740	
CAPITAL ASSETS	\$0	\$28,492	\$25,740	\$25,740	
Total Expenditures/Appropriations:	\$7,681,244	\$7,136,132	\$8,120,817	\$8,120,817	
Net Cost:	(\$751,069)	\$83,185	\$83,985	\$83,985	

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

PROGRAM DESCRIPTION

The 235 budget unit includes all activities of the Patrol Division (except the Burney Station which is budget unit 261), Investigations Division, Services Division, as well as the Office of the Sheriff. Activities included for the Patrol Division are: Patrol for the County (with the exception of the Burney Station), Special Weapons and Tactics (SWAT), Sexual Assault Enforcement Team (SAFE), the City of Shasta Lake enforcement unit (by contract), federal campground patrol, and Abandoned Vehicle Services. Activities included for the Services Division are: personnel and training, records, warrants, court officer, and emergency services including search and rescue, Special Weapons and Tactics (SWAT), bomb team, and other emergency services. The Investigations Division activities include: the Major Crimes Unit (MCU), the Crime Lab/evidence and property, the Shasta County California Multi-Jurisdictional Methamphetamine Enforcement Team (CAL-MMET), and Shasta Interagency Narcotics Task Force (SINTF). The Office of the Sheriff handles administrative and accounting functions for the entire Sheriff's Office.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$19.8 million and revenues in the amount of \$17.4 million. After calculating use of designated fund balances, this results in a net County cost of \$2 million which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net zero correction and a net zero adjustment to include the Sheriff's share of an exterior building painting project offset by Accumulated Capital Outlay (General Fund); this does not affect the overall net County cost.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
211010 LICENSE TO SELL FIREARMS	\$362	\$306	\$238	\$238	
216200 GUN PERMITS	\$103,140	\$36,312	\$35,000	\$35,000	
216210 GUN PERMIT RENEWALS	\$47,487	\$56,707	\$53,000	\$53,000	
216400 EXPLOSIVE PERMITS	\$350	\$325	\$300	\$300	
LICENSES, PERMITS & FRANCHISES	\$151,339	\$93,650	\$88,538	\$88,538	
Category: 300 FINES, FORFEITURES & PENALTIES					
318510 CF CRIME PREVENTION PROGRAM	\$213	\$179	\$150	\$150	
319181 ASSET SEIZURE/STATE	\$105,093	\$532	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$105,306	\$712	\$150	\$150	
Category: 500 INTERGOVERNMENTAL REVENUES					
542400 STATE POST REIMBURSEMENT	\$44,577	\$43,616	\$15,000	\$15,000	
542603 ST REALIGNMENT 2011 AB109	\$610,624	\$415,070	\$395,427	\$395,427	
544000 STATE AID STORM DAMAGE	\$6,844	\$0	\$0	\$0	
547500 STATE MANDATED COST REIMB	\$1,274	\$1,321	\$1,200	\$1,200	
549250 STATE GRANT OES	\$0	\$10,095	\$0	\$0	
549251 STATE GRNT CAL EMERG MGMT AGCY	\$875,194	\$875,194	\$874,500	\$874,500	
549560 STATE OCJP ANTI DRUG ABUSE	\$196,571	\$26,521	\$25,000	\$25,000	
549564 STATE RURAL CO LAW ENFORCEMENT	\$500,000	\$500,000	\$500,000	\$500,000	
549566 STATE COPS GRANT	\$121,660	\$309,431	\$140,000	\$140,000	
549601 STATE PROP 172 PUBLIC SFTY FND	\$6,211,800	\$6,211,800	\$6,211,800	\$6,211,800	
554100 FEDERAL DISASTER ASSISTANCE	\$55,093	\$28,534	\$0	\$0	
560600 FEDERAL EMERGENCY MGMT AGENCY	\$161,300	\$160,974	\$163,000	\$163,000	
560900 FED MARIJUANA SUPPRESSION GRT	\$55,967	\$26,113	\$44,000	\$44,000	
560951 FEDERAL DOJ BLOCK GRANT	\$0	\$13,314	\$0	\$0	
563775 CONTRIBUTIONS LOCAL SCHOOLS	\$221,320	\$199,715	\$200,000	\$200,000	
INTERGOVERNMENTAL REVENUES	\$9,062,229	\$8,821,702	\$8,569,927	\$8,569,927	
Category: 600 CHARGES FOR SERVICES					
674251 CIVIL PROC SVS SHRF SUBPOENAS	\$45	\$0	\$0	\$0	
678110 FINGERPRINT PUBLIC ASSIST	\$38,299	\$25,959	\$25,000	\$25,000	
678112 FINGERPRINT LIVESCAN REPLC FEE	\$7,822	\$11,846	\$9,500	\$9,500	
678150 CHRISTMAS TREE TAGS	\$70	\$35	\$0	\$0	
678200 SHERIFF CRIME REPORTS	\$591	\$540	\$300	\$300	
678210 LOCAL CRIMINAL HISTORY	\$700	\$1,325	\$500	\$500	
678222 REPORT VEHICLE REPOSSESSION	\$900	\$825	\$650	\$650	
678600 USFS LAW ENFORCEMENT	\$11,217	\$9,843	\$9,000	\$9,000	
678640 SHASTA TRINITY MJ CONTRACT	\$3,334	\$0	\$25,000	\$25,000	
678720 FED MARIJUANA ERADICATION	\$18,372	\$0	\$150,000	\$150,000	
678740 SHASTA LAKE CITY PATROL	\$2,797,880	\$2,902,790	\$2,925,000	\$2,925,000	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
692105 PHOTO LAB FEES	\$6	\$0	\$0	\$0	\$0
692950 REPLACEMENT FUND CHARGES	\$1	\$0	\$0	\$0	\$0
693000 CHGS FOR SVS REGULAR EMPLOYEES	\$7,250	\$233,910	\$14,500	\$14,500	\$14,500
693001 CHARGES FOR SERVICES	\$78,907	\$84,387	\$42,500	\$42,500	\$42,500
693002 CHGS FOR SVS CITY OF ANDERSON	\$0	\$0	\$14,500	\$14,500	\$14,500
CHARGES FOR SERVICES	\$2,965,398	\$3,271,462	\$3,216,450	\$3,216,450	\$3,216,450
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$7,805	\$2,200	\$0	\$0	\$0
792522 CONTRIBUTION FROM TRUST FUND	\$173,999	\$4,817	\$90,000	\$90,000	\$90,000
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$183	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$5	\$15	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$79	\$357,623	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$238	\$0	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$1,000	\$0	\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$764	\$25	\$0	\$0	\$0
799900 CASH OVER/SHORT	(\$4)	(\$20)	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$182,888	\$365,845	\$90,000	\$90,000	\$90,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$5,334,621	\$4,806,360	\$4,806,360	\$4,806,360	\$4,806,360
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$586,146	\$586,146	\$586,146
800176 TRAN IN TITLE III PROJ (GRT)	\$0	\$65,000	\$0	\$0	\$0
800260 TRANS IN JAIL	\$0	\$169,000	\$0	\$0	\$0
800261 TRANS IN BURNEY SUBSTATION	\$0	\$155,000	\$0	\$0	\$0
800411 TRANS IN PUBLIC HEALTH	\$210,130	\$273,917	\$80,252	\$80,252	\$80,252
OTHR FINANCING SOURCES TRAN IN	\$5,544,751	\$5,469,277	\$5,472,758	\$5,472,758	\$5,472,758
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$15,220	\$6,106	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$21,948	\$9,341	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$37,168	\$15,447	\$0	\$0	\$0
Total Revenues:	\$18,049,082	\$18,038,097	\$17,437,823	\$17,437,823	\$17,437,823
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$5,468,272	\$5,733,788	\$6,499,100	\$6,499,100	\$6,499,100
011200 TERMINATION/SPECIAL PAY	\$283,053	\$97,642	\$212,000	\$212,000	\$212,000
017000 EXTRA HELP	\$172,532	\$163,899	\$202,600	\$202,600	\$202,600
017502 OVERTIME PAY	\$883,514	\$886,274	\$792,500	\$792,500	\$792,500
017503 SHIFT DIFFERENTIAL	\$36,872	\$41,246	\$44,200	\$44,200	\$44,200
017504 DOG PAY	\$18,832	\$15,210	\$19,900	\$19,900	\$19,900

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
017505 STANDBY PAY	\$16,449	\$17,353	\$19,800	\$19,800	
017508 OVERTIME PAY FIRE FIGHT	\$0	\$543,459	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$109,147	\$124,099	\$127,800	\$127,800	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,279	\$2,279	\$1,440	\$1,440	
017519 EMPLOYEE AWARDS	\$0	\$500	\$1,000	\$1,000	
018100 EMPLOYER SHARE FICA	\$178,802	\$199,864	\$224,000	\$224,000	
018201 EMPLOYER SHARE RETIREMENT	\$2,187,209	\$2,334,327	\$3,139,000	\$3,139,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,999	\$8,882	\$15,500	\$15,500	
018205 EMPLOYER SHARE 401A	\$451	\$1,712	\$8,100	\$8,100	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,211,125	\$1,317,702	\$1,474,000	\$1,474,000	
018301 EMPLOYER SHARE HEALTH INS PERS	\$1,222,845	\$1,159,731	\$1,225,000	\$1,225,000	
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$2,969	\$0	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$163,245	\$169,229	\$257,300	\$257,300	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$20,985	\$11,700	\$9,500	\$9,500	
018500 WORKERS COMP EXPOSURE	\$88,433	\$64,215	\$22,300	\$22,300	
018501 WORKERS COMP EXPERIENCE	\$1,285,917	\$861,504	\$265,000	\$265,000	
SALARIES AND BENEFITS	\$13,361,936	\$13,754,624	\$14,560,040	\$14,560,040	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$38,107	\$47,007	\$47,800	\$47,800	
032328 CLTHG/PERS SAFETY CLOTHING	\$29,460	\$6,310	\$30,382	\$30,382	
032329 CLTHG/PERS UNIFORMS	\$12,641	\$18,295	\$14,550	\$14,550	
032500 COMMUNICATIONS EXPENSE	\$46,216	\$43,142	\$55,475	\$55,475	
032526 COMM CELL PHONES	\$53,734	\$52,350	\$57,115	\$57,115	
032590 CHGS FAC MGMT COMM	\$944	\$968	\$955	\$955	
032591 CHGS IT COMM	\$41,430	\$46,101	\$47,861	\$47,861	
032700 FOOD EXPENSE	\$3,154	\$6,254	\$3,800	\$3,800	
032900 HOUSEHOLD EXPENSE	\$4,766	\$4,895	\$6,500	\$6,500	
032992 CHGS FAC MGMT HSHLD XP	\$37,195	\$41,348	\$36,473	\$36,473	
033100 INSURANCE EXPENSE	\$33	\$0	\$33	\$33	
033102 INSUR XP LIABILITY EXPOSURE	\$25,573	\$20,043	\$20,000	\$20,000	
033103 INSUR XP MISCELLANEOUS	\$38,522	\$25,332	\$26,632	\$26,632	
033105 INSUR XP LIABILITY EXPERIENCE	\$369,022	\$242,524	\$211,896	\$211,896	
033500 MAINTENANCE OF EQUIPMENT	\$208,291	\$40,994	\$93,550	\$93,550	
033526 MNT EQP VEHICLES	\$64	\$3,418	\$1,600	\$1,600	
033528 MNT EQP SOFTWARE	\$1,525	\$1,525	\$1,500	\$1,500	
033530 MNT EQP RADIOS	\$2,069	\$3,416	\$5,000	\$5,000	
033531 MNT EQP IT APRV	\$677	\$0	\$0	\$0	
033536 MNT EQP BOATS	\$0	\$159	\$0	\$0	
033537 MNT EQP RESCUE VEHICLES	\$106	\$154	\$200	\$200	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$15,795	\$12,536	\$12,437	\$12,437	
033700 MAINTENANCE OF STRUCTURES	\$390	\$1,361	\$1,190	\$1,190	
033729 MNT STR FAC MGMT APRV	\$172	\$1,513	\$2,300	\$2,300	
033791 CHGS FAC MGMT MAINT STR	\$126,323	\$152,293	\$242,573	\$242,573	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,599	\$3,603	\$2,600	\$2,600	
034100 MEMBERSHIPS	\$12,024	\$12,916	\$15,601	\$15,601	
034300 MISCELLANEOUS EXPENSE	\$27	\$246	\$0	\$0	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$1,060	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$9,331	\$21	\$750	\$750	
034500 OFFICE EXPENSE	\$46,424	\$50,677	\$48,300	\$48,300	
034590 CHGS OC PHOTOCOPY SVS	\$708	\$633	\$1,680	\$1,680	
034591 CHGS OC POSTAGE SVS	\$8,376	\$7,552	\$9,130	\$9,130	
034592 CHGS OC OTHER SERVICES	\$5,680	\$5,542	\$7,497	\$7,497	
034800 PROF & SPECIAL SERVICES	\$32,638	\$41,779	\$745,246	\$745,246	
034807 PROF BANK SVS	\$282	\$402	\$448	\$448	
034814 PROF COUNSELING SVS	\$0	\$0	\$1,000	\$1,000	
034817 PROF DRUG TESTING SVS	\$0	\$0	\$500	\$500	
034821 PROF EVALUATION SVS	\$2,400	\$1,350	\$3,600	\$3,600	
034823 PROF HEALTH SVS	\$0	\$0	\$765	\$765	
034832 PROF MONITORING SVS	\$0	\$450	\$0	\$0	
034834 PROF PATHOLOGY SVS	\$0	\$1,400	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$9,619	\$8,045	\$15,100	\$15,100	
034852 PROF TRANSCRIBING SVS	\$34,881	\$14,861	\$23,325	\$23,325	
034853 PROF VETERINARY_ANIMAL SVS	\$1,020	\$2,004	\$3,000	\$3,000	
034855 PROF INVESTIGATION SVS	\$0	\$0	\$1,000	\$1,000	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$427	\$0	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$1,296	\$1,998	\$2,808	\$2,808	
034892 CHGS IT PROFESSIONAL SVS	\$213,956	\$242,138	\$248,246	\$248,246	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$40	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$21,498	\$24,053	\$19,577	\$19,577	
035300 RENTS & LEASES OF STRUCTURES	\$84,101	\$81,364	\$85,486	\$85,486	
035325 R/L STR REDDING	\$28,350	\$28,906	\$31,003	\$31,003	
035329 R/L STR STORAGE FACILITIE	\$3,374	\$2,708	\$3,770	\$3,770	
035500 MINOR EQUIPMENT	\$40,171	\$54,588	\$141,985	\$141,985	
035530 MNR EQP IT APRV	\$3,877	\$3,400	\$700	\$700	
035590 CHGS IT SOFTWARE EQP	\$6,889	\$4,368	\$29,744	\$29,744	
035591 CHGS IT HARDWARE EQP	\$22,258	\$108,430	\$67,360	\$67,360	
035592 CHGS IT TELECOMM EQP	\$56	\$320	\$7,575	\$7,575	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$8,839	\$15,234	\$33,330	\$33,330	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035740 SP DEPT XP GUN SUPPLIES	\$27,546	\$16,497	\$44,650	\$44,650	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$3,108	\$3,150	\$4,600	\$4,600	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$11,506	\$9,833	\$13,915	\$13,915	
035790 CHGS IT SPECIAL DEPT EXPENSE	\$0	\$0	\$200	\$200	
035900 TRANSPORTATION & TRAVEL	\$8,053	\$10,270	\$11,100	\$11,100	
035940 TRANS/TRVL FUEL	\$180,372	\$232,398	\$208,119	\$208,119	
035941 TRANS/TRVL MILEAGE	\$0	\$8,453	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$99,908	\$128,779	\$138,500	\$138,500	
035945 TRANS/TRVL BOAT	\$59	\$14	\$0	\$0	
035947 TRANS/TRVL VOLUNTEER	\$6,477	\$5,204	\$6,000	\$6,000	
035950 TRANS/TRVL LODGING	\$0	\$3,582	\$4,000	\$4,000	
035952 TRANS/TRVL PROGRAM RELATED	\$351	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$520,439	\$584,376	\$626,075	\$626,075	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$780	\$488	\$1,490	\$1,490	
036100 UTILITIES	\$124,606	\$109,388	\$135,906	\$135,906	
036125 UTIL ELECTRIC	\$11,677	\$12,151	\$13,642	\$13,642	
SERVICES AND SUPPLIES	\$2,652,218	\$2,616,640	\$3,679,345	\$3,679,345	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$474,723	\$406,601	\$402,898	\$402,898	
050003 BUILDING & EQUIP COST PLAN CHG	\$249,110	\$327,811	\$139,018	\$139,018	
050800 TAXES & ASSESSMENTS	\$487	\$488	\$580	\$580	
051300 CONTRIB NON COUNTY GOV AGENCY	\$34,005	\$176,365	\$75,000	\$75,000	
051351 CONTR TO CITY OF REDDING	\$912,257	\$615,016	\$499,656	\$499,656	
051352 CONTR TO CITY OF ANDERSON	\$0	\$9,003	\$0	\$0	
051360 CONTR TO TEHAMA COUNTY	\$62,588	\$113,054	\$85,000	\$85,000	
051361 CONTR TO TRINITY COUNTY	\$9,098	\$29,143	\$30,000	\$30,000	
051362 CONTR TO SISKIYOU COUNTY	\$7,847	\$20,958	\$20,000	\$20,000	
051363 CONTR TO BUTTE COUNTY	\$32,157	\$93,427	\$55,000	\$55,000	
051364 CONTR TO GLENN COUNTY	\$15,000	\$20,000	\$25,000	\$25,000	
051365 CONTR TO LASSEN COUNTY	\$16,978	\$29,547	\$25,000	\$25,000	
051366 CONTR TO PLUMAS COUNTY	\$6,937	\$9,235	\$15,000	\$15,000	
051367 CONTR TO OTHER COUNTIES	\$83,719	\$127,716	\$115,000	\$115,000	
051500 CONTRIBUTION TO OTHER AGENCIES	\$3,000	\$0	\$0	\$0	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$500	\$1,000	\$1,000	
OTHER CHARGES	\$1,908,411	\$1,978,870	\$1,488,152	\$1,488,152	
Category: 070 CAPITAL ASSETS					
065257 1 FORENSIC DATA ANALYSIS KIT	\$10,786	\$0	\$0	\$0	
065266 1 VOICE ANALYZER SYSTEM	\$0	\$6,589	\$0	\$0	

Budget Unit: 235 - SHERIFF (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object 1	2017-18 Actuals 2	2018-19		2019-20 Recommended 4	2019-20 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
065351 4 SCANNERS	\$0	\$0		\$54,400	\$54,400
CAPITAL ASSETS	\$10,786	\$6,589		\$54,400	\$54,400
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$810)	\$0		(\$9,850)	(\$9,850)
088112 C/A ASSESSOR	\$0	(\$25)		\$0	\$0
088130 C/A PERSONNEL	(\$9,011)	(\$9,400)		\$0	\$0
088227 C/A DISTRICT ATTORNEY	(\$3,576)	(\$184)		\$0	\$0
088263 C/A PROBATION	(\$54)	\$0		\$0	\$0
088501 C/A SOCIAL SERVICES	(\$21)	(\$2)		\$0	\$0
INTRAFUND TRANSFERS	(\$13,473)	(\$9,612)		(\$9,850)	(\$9,850)
Category: 095 OTHER FINANCING USES					
095227 TRAN OUT DISTRICT ATTORNEY	\$3,435	\$6,190		\$11,000	\$11,000
095236 TRAN OUT BOATING SAFETY	\$36,791	\$36,791		\$12,264	\$12,264
095261 TRAN OUT BURNEY SUBSTATION	\$13,000	\$0		\$0	\$0
095263 TRAN OUT PROBATION	\$188,917	\$43,364		\$45,000	\$45,000
OTHER FINANCING USES	\$242,143	\$86,345		\$68,264	\$68,264
Total Expenditures/Appropriations:	\$18,162,023	\$18,433,459		\$19,840,351	\$19,840,351
Net Cost:	\$112,940	\$395,361		\$2,402,528	\$2,402,528

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$895,940 and revenues in the amount of \$819,865. This results in a net County cost of \$76,075 which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Sheriff.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 236 - BOATING SAFETY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
102000 CURRENT UNSECURED TAXES	\$80,603	\$89,246	\$81,440	\$81,440	
104000 PRIOR YEAR UNSECURED TAXES	\$0	\$991	\$0	\$0	
TAXES	\$80,603	\$90,237	\$81,440	\$81,440	
Category: 500 INTERGOVERNMENTAL REVENUES					
549400 STATE BOATING SAFETY	\$593,928	\$697,863	\$597,990	\$597,990	
549601 STATE PROP 172 PUBLIC SFTY FND	\$36,400	\$36,400	\$36,400	\$36,400	
INTERGOVERNMENTAL REVENUES	\$630,328	\$734,263	\$634,390	\$634,390	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,458	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$2,458	\$0	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$124,130	\$91,770	\$91,771	\$91,771	
800235 TRANS IN SHERIFF	\$36,791	\$36,791	\$12,264	\$12,264	
OTHR FINANCING SOURCES TRAN IN	\$160,921	\$128,561	\$104,035	\$104,035	
Total Revenues:	\$874,311	\$953,062	\$819,865	\$819,865	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$158,623	\$157,857	\$224,000	\$224,000	
011200 TERMINATION/SPECIAL PAY	\$1,136	\$1,897	\$30,000	\$30,000	
017000 EXTRA HELP	\$149,412	\$142,123	\$130,000	\$130,000	
017502 OVERTIME PAY	\$83,040	\$56,971	\$31,000	\$31,000	
017503 SHIFT DIFFERENTIAL	\$219	\$217	\$600	\$600	
017509 HOLIDAY OVERTIME PAY	\$4,862	\$5,709	\$7,700	\$7,700	
018100 EMPLOYER SHARE FICA	\$9,062	\$8,873	\$10,000	\$10,000	
018201 EMPLOYER SHARE RETIREMENT	\$62,813	\$62,970	\$111,000	\$111,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$32,821	\$32,034	\$48,000	\$48,000	
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$124	\$0	\$0	\$0	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,756	\$4,721	\$9,000	\$9,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,270	\$585	\$500	\$500	
018500 WORKERS COMP EXPOSURE	\$5,015	\$3,113	\$1,200	\$1,200	
018501 WORKERS COMP EXPERIENCE	\$113,700	\$93,372	\$32,000	\$32,000	
SALARIES AND BENEFITS	\$626,859	\$570,446	\$635,000	\$635,000	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,089	\$1,030	\$1,600	\$1,600	
032328 CLTHG/PERS SAFETY CLOTHING	\$1,588	\$4,455	\$2,000	\$2,000	

Budget Unit: 236 - BOATING SAFETY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032329 CLTHG/PERS UNIFORMS	\$1,566	\$1,182	\$1,500	\$1,500	
032500 COMMUNICATIONS EXPENSE	\$4,333	\$5,052	\$5,703	\$5,703	
032526 COMM CELL PHONES	\$815	\$771	\$840	\$840	
032591 CHGS IT COMM	\$518	\$558	\$548	\$548	
032900 HOUSEHOLD EXPENSE	\$167	\$342	\$140	\$140	
033102 INSUR XP LIABILITY EXPOSURE	\$1,449	\$964	\$1,100	\$1,100	
033103 INSUR XP MISCELLANEOUS	\$5,457	\$5,019	\$5,124	\$5,124	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,023	\$747	\$648	\$648	
033500 MAINTENANCE OF EQUIPMENT	\$1,583	\$562	\$1,600	\$1,600	
033526 MNT EQP VEHICLES	\$0	\$0	\$300	\$300	
033530 MNT EQP RADIOS	\$188	\$0	\$350	\$350	
033531 MNT EQP IT APRV	\$21	\$0	\$0	\$0	
033536 MNT EQP BOATS	\$41,376	\$12,629	\$30,000	\$30,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$409	\$546	\$482	\$482	
033700 MAINTENANCE OF STRUCTURES	\$17	\$48	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$0	\$1,334	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,153	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$945	\$926	\$1,483	\$1,483	
034500 OFFICE EXPENSE	\$994	\$854	\$1,100	\$1,100	
034837 PROF PREEMPLOYMENT SVS	\$1,233	\$2,156	\$900	\$900	
034852 PROF TRANSCRIBING SVS	\$92	\$0	\$50	\$50	
034892 CHGS IT PROFESSIONAL SVS	\$5,944	\$5,776	\$6,962	\$6,962	
035100 RENTS & LEASES OF EQUIPMENT	\$575	\$440	\$650	\$650	
035300 RENTS & LEASES OF STRUCTURES	\$27,225	\$27,225	\$28,050	\$28,050	
035329 R/L STR STORAGE FACILITIE	\$19,621	\$26,016	\$30,445	\$30,445	
035500 MINOR EQUIPMENT	\$21,478	\$25,271	\$5,000	\$5,000	
035536 MNR EQP CAD EQP	\$0	\$147	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,392	\$488	\$1,453	\$1,453	
035900 TRANSPORTATION & TRAVEL	\$41	\$0	\$400	\$400	
035940 TRANS/TRVL FUEL	\$10,234	\$12,917	\$19,000	\$19,000	
035942 TRANS/TRVL TRAINING	\$16,429	\$9,464	\$18,000	\$18,000	
035945 TRANS/TRVL BOAT	\$37,428	\$41,380	\$40,000	\$40,000	
035990 CHGS FLEET TRANS/TRVL	\$26,451	\$27,388	\$34,041	\$34,041	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$136	\$22	\$400	\$400	
036125 UTIL ELECTRIC	\$2,400	\$2,400	\$2,600	\$2,600	
SERVICES AND SUPPLIES	\$237,384	\$218,127	\$242,469	\$242,469	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$26,914	\$15,498	\$18,471	\$18,471	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$26,914	\$15,498		\$18,471	\$18,471
Category: 070 CAPITAL ASSETS					
065011 1 BOAT W/ACCESSORIES	\$0	\$71,482		\$0	\$0
065081 1 TRAILER	\$0	\$8,472		\$0	\$0
CAPITAL ASSETS	\$0	\$79,954		\$0	\$0
Total Expenditures/Appropriations:	\$891,159	\$884,026		\$895,940	\$895,940
Net Cost:	\$16,847	(\$69,035)		\$76,075	\$76,075

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

PROGRAM DESCRIPTION

The Sheriff's Civil Unit is responsible for serving all process and notices in the manner prescribed by law in accordance with Government Code section 26608. Upon receipt of an applicable fee, the Civil Unit will serve various documents and will enforce various court orders.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$613,802 and revenues in the amount of \$162,320. This results in a net County cost of \$451,482 which will come from the General Fund.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Sheriff.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 600 CHARGES FOR SERVICES					
674250	CIVIL PROCESS FEES	\$86,637	\$85,631	\$86,000	\$86,000
674260	CIVIL PROCESS FEE \$3	\$2,655	\$2,728	\$2,750	\$2,750
674261	CIVIL PROCESS FEE 70% VEHICLE	\$17,396	\$18,303	\$20,000	\$20,000
674262	CIVIL PROCESS FEE MAINT 30%	\$7,455	\$7,844	\$8,570	\$8,570
674264	CIVIL PROCESS FEE GC26746	\$47,677	\$45,862	\$45,000	\$45,000
CHARGES FOR SERVICES		\$161,822	\$160,369	\$162,320	\$162,320

Total Revenues:		\$161,822	\$160,369	\$162,320	\$162,320
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Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$240,217	\$171,719	\$270,000	\$270,000
011200	TERMINATION/SPECIAL PAY	\$21,230	\$36,805	\$300	\$300
017000	EXTRA HELP	\$0	\$14,856	\$1,800	\$1,800
017502	OVERTIME PAY	\$10,636	\$15,821	\$2,200	\$2,200
018100	EMPLOYER SHARE FICA	\$9,846	\$7,525	\$11,000	\$11,000
018201	EMPLOYER SHARE RETIREMENT	\$80,915	\$64,772	\$114,000	\$114,000
018205	EMPLOYER SHARE 401A	\$0	\$0	\$1,700	\$1,700
018300	EMPLOYER SHARE HEALTH INSUR	\$49,060	\$35,852	\$65,000	\$65,000
018306	EMPLOYER SHR SURVIVOR BENEFIT	\$114	\$0	\$0	\$0
018307	EMPLYR SHR OTHER POST EMP BEN	\$7,196	\$5,115	\$11,000	\$11,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$806	\$321	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$3,185	\$1,724	\$900	\$900
018501	WORKERS COMP EXPERIENCE	\$27,240	\$18,564	\$16,000	\$16,000
SALARIES AND BENEFITS		\$450,449	\$373,079	\$494,300	\$494,300

Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,366	\$1,001	\$1,600	\$1,600
032328	CLTHG/PERS SAFETY CLOTHING	\$932	\$0	\$0	\$0
032329	CLTHG/PERS UNIFORMS	\$12	\$69	\$350	\$350
032500	COMMUNICATIONS EXPENSE	\$1,130	\$1,590	\$1,888	\$1,888
032526	COMM CELL PHONES	\$1,942	\$2,233	\$2,268	\$2,268
032590	CHGS FAC MGMT COMM	\$3	\$3	\$5	\$5
032591	CHGS IT COMM	\$828	\$860	\$864	\$864
032900	HOUSEHOLD EXPENSE	\$150	\$0	\$200	\$200
032992	CHGS FAC MGMT HSHLD XP	\$6,280	\$6,884	\$6,866	\$6,866
033102	INSUR XP LIABILITY EXPOSURE	\$994	\$628	\$800	\$800
033103	INSUR XP MISCELLANEOUS	\$489	\$375	\$348	\$348
033105	INSUR XP LIABILITY EXPERIENCE	\$1,434	\$0	\$0	\$0
033528	MNT EQP SOFTWARE	\$6,446	\$6,755	\$12,000	\$12,000

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

Function: PUBLIC PROTECTION

Activity: POLICE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033531 MNT EQP IT APRV	\$21	\$0	\$50	\$50	
033592 CHGS IT MNT HARD/SOFTWARE	\$555	\$510	\$482	\$482	
033791 CHGS FAC MGMT MAINT STR	\$1,437	\$900	\$2,588	\$2,588	
034100 MEMBERSHIPS	\$202	\$244	\$280	\$280	
034500 OFFICE EXPENSE	\$1,724	\$4,005	\$2,750	\$2,750	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$60	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$4,021	\$3,958	\$4,447	\$4,447	
034592 CHGS OC OTHER SERVICES	\$714	\$711	\$778	\$778	
034800 PROF & SPECIAL SERVICES	\$141	\$108	\$300	\$300	
034837 PROF PREEMPLOYMENT SVS	\$18	\$133	\$1,000	\$1,000	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$250	\$250	
034892 CHGS IT PROFESSIONAL SVS	\$10,574	\$12,768	\$12,594	\$12,594	
035100 RENTS & LEASES OF EQUIPMENT	\$2,055	\$1,911	\$2,076	\$2,076	
035500 MINOR EQUIPMENT	\$0	\$336	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$1,265	\$209	\$1,000	\$1,000	
035591 CHGS IT HARDWARE EQP	\$4,188	\$82	\$15,000	\$15,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$51	\$118	\$128	\$128	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$25	\$5	\$32	\$32	
035900 TRANSPORTATION & TRAVEL	\$44	\$0	\$0	\$0	
035940 TRANS/TRVL FUEL	\$6,013	\$8,387	\$9,280	\$9,280	
035942 TRANS/TRVL TRAINING	\$3,067	\$3,425	\$11,900	\$11,900	
035990 CHGS FLEET TRANS/TRVL	\$14,976	\$12,744	\$14,115	\$14,115	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$18	\$0	\$200	\$200	
SERVICES AND SUPPLIES	\$73,130	\$71,026	\$107,439	\$107,439	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$13,661	\$12,294	\$11,102	\$11,102	
050003 BUILDING & EQUIP COST PLAN CHG	\$351	\$14	\$961	\$961	
OTHER CHARGES	\$14,013	\$12,308	\$12,063	\$12,063	
Total Expenditures/Appropriations:	\$537,593	\$456,414	\$613,802	\$613,802	
Net Cost:	\$375,771	\$296,044	\$451,482	\$451,482	

SHERIFF / CORONER-DETENTION / WORK RELEASE PROGRAM

Fund 0195 Public Safety, Budget Unit 246

Tom Bosenko, Sheriff/Coroner

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$498,317 and revenues in the amount of \$293,357. This results in a net County cost of \$204,960 which will be covered by AB109 designated fund balance for this cost center.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Sheriff.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 246 - DETENTION ANNEX/WORK FACILITY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$592,351	\$410,244	\$289,633	\$289,633

INTERGOVERNMENTAL REVENUES \$592,351 \$410,244 \$289,633 \$289,633

Category: 700	MISCELLANEOUS REVENUES				
797600	MISCELLANEOUS SALES	\$0	\$238	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$657	\$0	\$0
799610	RESTITUTION DAMAGE PAYMENTS	\$116	\$0	\$0	\$0

MISCELLANEOUS REVENUES \$116 \$895 \$0 \$0

Category: 800	OTHR FINANCING SOURCES TRAN IN				
800100	TRANS IN GENERAL FUND	\$15,224	\$15,224	\$3,724	\$3,724
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$251,114	\$3,251	\$0	\$0

OTHR FINANCING SOURCES TRAN IN \$266,339 \$18,475 \$3,724 \$3,724

Total Revenues:		\$858,806	\$429,614	\$293,357	\$293,357
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$260,651	\$213,363	\$220,000	\$220,000
011200	TERMINATION/SPECIAL PAY	\$0	\$0	\$1,400	\$1,400
017502	OVERTIME PAY	\$1,972	\$307	\$4,400	\$4,400
017508	OVERTIME PAY FIRE FIGHT	\$0	\$51	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$282	\$312	\$0	\$0
018100	EMPLOYER SHARE FICA	\$5,612	\$5,295	\$6,000	\$6,000
018201	EMPLOYER SHARE RETIREMENT	\$108,816	\$87,532	\$108,000	\$108,000
018300	EMPLOYER SHARE HEALTH INSUR	\$83,999	\$64,687	\$57,000	\$57,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$7,818	\$6,369	\$8,800	\$8,800
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$849	\$342	\$400	\$400
018500	WORKERS COMP EXPOSURE	\$3,344	\$1,838	\$700	\$700
018501	WORKERS COMP EXPERIENCE	\$9,024	\$2,100	\$700	\$700

SALARIES AND BENEFITS \$482,371 \$382,201 \$407,400 \$407,400

Category: 030	SERVICES AND SUPPLIES				
032100	AGRICULTURAL EXPENSE	\$1,151	\$1,551	\$2,000	\$2,000
032300	CLOTHING/PERSONAL SUPPLIES XP	\$2,812	\$2,524	\$2,100	\$2,100
032326	CLTHG/PERS INMATES	\$69	\$232	\$1,000	\$1,000
032328	CLTHG/PERS SAFETY CLOTHING	\$107	\$0	\$500	\$500
032329	CLTHG/PERS UNIFORMS	\$0	\$0	\$450	\$450
032500	COMMUNICATIONS EXPENSE	\$452	\$509	\$1,497	\$1,497
032526	COMM CELL PHONES	\$643	\$645	\$714	\$714
032591	CHGS IT COMM	\$233	\$221	\$225	\$225

Budget Unit: 246 - DETENTION ANNEX/WORK FACILITY (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$249	\$1,035	\$1,000	\$1,000	\$1,000
033102 INSUR XP LIABILITY EXPOSURE	\$966	\$567	\$700	\$700	\$700
033103 INSUR XP MISCELLANEOUS	\$7,065	\$8,901	\$8,724	\$8,724	\$8,724
033500 MAINTENANCE OF EQUIPMENT	\$780	\$995	\$2,400	\$2,400	\$2,400
033526 MNT EQP VEHICLES	\$0	\$0	\$400	\$400	\$400
033530 MNT EQP RADIOS	\$0	\$712	\$750	\$750	\$750
033531 MNT EQP IT APRV	\$43	\$0	\$50	\$50	\$50
033592 CHGS IT MNT HARD/SOFTWARE	\$505	\$524	\$503	\$503	\$503
033700 MAINTENANCE OF STRUCTURES	\$0	\$133	\$200	\$200	\$200
033729 MNT STR FAC MGMT APRV	\$179	\$290	\$2,000	\$2,000	\$2,000
033791 CHGS FAC MGMT MAINT STR	\$2,682	\$39,654	\$3,585	\$3,585	\$3,585
034100 MEMBERSHIPS	\$413	\$462	\$590	\$590	\$590
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$250	\$250	\$250
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$0	\$100	\$100	\$100
034500 OFFICE EXPENSE	\$552	\$1,224	\$1,300	\$1,300	\$1,300
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$100	\$100	\$100
034592 CHGS OC OTHER SERVICES	\$0	\$300	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$26,407	\$0	\$3,000	\$3,000	\$3,000
034892 CHGS IT PROFESSIONAL SVS	\$8,373	\$7,948	\$9,221	\$9,221	\$9,221
035100 RENTS & LEASES OF EQUIPMENT	\$1,722	\$1,663	\$1,800	\$1,800	\$1,800
035326 R/L STR BURNEY	\$92	\$0	\$0	\$0	\$0
035500 MINOR EQUIPMENT	\$2,216	\$3,266	\$6,000	\$6,000	\$6,000
035533 MNR EQP SAFETY EQP	\$0	\$67	\$100	\$100	\$100
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,000	\$1,000	\$1,000
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$3,000	\$3,000	\$3,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$7,220	\$7,220	\$7,220
035940 TRANS/TRVL FUEL	\$2,245	\$2,481	\$3,200	\$3,200	\$3,200
035942 TRANS/TRVL TRAINING	\$0	\$85	\$600	\$600	\$600
035990 CHGS FLEET TRANS/TRVL	\$5,472	\$6,559	\$7,970	\$7,970	\$7,970
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200	\$200
036100 UTILITIES	\$3,357	\$3,616	\$4,800	\$4,800	\$4,800
SERVICES AND SUPPLIES	\$68,797	\$86,174	\$79,249	\$79,249	\$79,249
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$11,006	\$8,467	\$10,082	\$10,082	\$10,082
050003 BUILDING & EQUIP COST PLAN CHG	\$2,489	\$2,489	\$1,556	\$1,556	\$1,556
050800 TAXES & ASSESSMENTS	\$23	\$23	\$30	\$30	\$30
OTHER CHARGES	\$13,519	\$10,980	\$11,668	\$11,668	\$11,668
Category: 095 OTHER FINANCING USES					

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095166 TRANS OUT CAPITAL PROJECTS	\$251,114	\$3,251	\$0	\$0	
OTHER FINANCING USES	\$251,114	\$3,251	\$0	\$0	
Total Expenditures/Appropriations:	\$815,803	\$482,607	\$498,317	\$498,317	
Net Cost:	(\$43,003)	\$52,992	\$204,960	\$204,960	

VICTIM / WITNESS ASSISTANCE
Fund 0060 General, Budget Unit 256
Stephanie Bridgett, District Attorney

PROGRAM DESCRIPTION

The Victim/Witness Assistance Program provides services to victims of crime including: crisis intervention, emergency financial assistance, resource and referral counseling, orientation to the criminal justice system, and court escort. The program assists victims of crime in preparing victim compensation applications, informs victims of their rights under the law, seeks criminal restitution, and provides advocacy and guidance to victims as necessary, which may include referrals and networking with other appropriate community agencies. The cost of this budget unit is funded by some State programs, grants, and the County General Fund.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$1.3 million and revenues in the amount of \$1 million which results in a net County cost of \$3.8 million which is a General Fund expense. The FY 2019-20 Requested net County cost is \$182,480 over the FY 2018-19 Adjusted net County cost; however, this department has enough projected FY 2018-19 “savings” to cover the difference. The requested budget includes a share of cost for replacing the Integrated Justice System case management system.

SUMMARY OF RECOMMENDATIONS

The CEO recommends increasing expenditures to include inadvertently omitted costs for three new grant-funded positions (approved by the Board on February 26, 2019) which sunset September 30, 2019 in addition to a cost plan correction. This increases the General Fund net County cost to \$256,650. This is \$68,171 over the FY 2018-19 Adjusted budget figures; however, there are some FY 2018-19 projected “savings” to offset about half of the overage.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The District Attorney concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$86,796	\$186,621	\$189,000	\$189,000
542700	STATE VICTIM/WITNESS PROGRAM	\$329,326	\$404,104	\$473,620	\$473,620
542710	STATE BOARD OF CONTROL GRANT	\$374,021	\$383,116	\$400,000	\$400,000
542711	STATE BOC RESTITUTION	\$65,828	\$64,959	\$68,000	\$68,000
542712	STATE BOC GRT VICTIM REIMB	\$51,181	\$35,702	\$52,500	\$52,500

INTERGOVERNMENTAL REVENUES	\$907,153	\$1,074,503	\$1,183,120	\$1,183,120
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Category: 700	MISCELLANEOUS REVENUES				
795000	AUDITOR VOID/STALE DATED CHECK	\$0	(\$131)	\$0	\$0
MISCELLANEOUS REVENUES		\$0	(\$131)	\$0	\$0

Total Revenues:		\$907,153	\$1,074,372	\$1,183,120	\$1,183,120
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$506,742	\$543,441	\$633,000	\$633,000
011200	TERMINATION/SPECIAL PAY	\$1,304	\$0	\$0	\$0
017000	EXTRA HELP	(\$346)	\$11,968	\$25,000	\$25,000
017502	OVERTIME PAY	\$0	\$1,548	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$840	\$840	\$840	\$840
018100	EMPLOYER SHARE FICA	\$38,062	\$41,115	\$48,500	\$48,500
018201	EMPLOYER SHARE RETIREMENT	\$91,091	\$108,391	\$135,400	\$135,400
018205	EMPLOYER SHARE 401A	\$0	\$1,196	\$1,600	\$1,600
018300	EMPLOYER SHARE HEALTH INSUR	\$138,758	\$171,098	\$200,800	\$200,800
018307	EMPLYR SHR OTHER POST EMP BEN	\$15,188	\$16,203	\$25,350	\$25,350
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,621	\$876	\$850	\$850
018500	WORKERS COMP EXPOSURE	\$6,402	\$4,719	\$2,150	\$2,150
018501	WORKERS COMP EXPERIENCE	\$21,670	\$15,684	\$6,200	\$6,200

SALARIES AND BENEFITS	\$821,336	\$917,084	\$1,079,690	\$1,079,690
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Category: 030	SERVICES AND SUPPLIES				
032300	CLOTHING/PERSONAL SUPPLIES XP	\$77	\$270	\$300	\$300
032500	COMMUNICATIONS EXPENSE	\$2,640	\$2,647	\$4,000	\$4,000
032590	CHGS FAC MGMT COMM	\$158	\$0	\$157	\$157
032591	CHGS IT COMM	\$2,852	\$2,766	\$4,000	\$4,000
032700	FOOD EXPENSE	\$379	\$1,439	\$500	\$500
032900	HOUSEHOLD EXPENSE	\$66	\$105	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$9,651	\$13,445	\$11,000	\$11,000
033102	INSUR XP LIABILITY EXPOSURE	\$1,850	\$1,457	\$1,520	\$1,520
033103	INSUR XP MISCELLANEOUS	\$429	\$331	\$3,200	\$3,200
033531	MNT EQP IT APRV	\$7,470	\$8,217	\$8,000	\$8,000

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

Function: PUBLIC PROTECTION

Activity: JUDICIAL

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,404	\$0		\$16,000	\$16,000
033700 MAINTENANCE OF STRUCTURES	\$0	\$63		\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$7,455	\$9,549		\$6,300	\$6,300
034100 MEMBERSHIPS	\$0	\$655		\$500	\$500
034310 MISC XP PRIOR PERIOD EXP ADJ	\$6,368	\$0		\$0	\$0
034500 OFFICE EXPENSE	\$1,673	\$17,849		\$3,857	\$3,857
034527 OFFICE XP PRINTING	\$2,701	\$2,984		\$5,000	\$5,000
034528 OFFICE XP SUPPLIES	\$0	\$0		\$0	\$0
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$0		\$5,000	\$5,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0		\$2,000	\$2,000
034591 CHGS OC POSTAGE SVS	\$3,183	\$1,793		\$3,500	\$3,500
034800 PROF & SPECIAL SERVICES	\$40,593	\$64,760		\$33,000	\$33,000
034809 PROF BURIAL/FUNERAL SVS	\$21,275	\$0		\$22,500	\$22,500
034837 PROF PREEMPLOYMENT SVS	\$228	\$732		\$5,000	\$5,000
034854 PROF INTERPRETING SVS	\$145	\$0		\$500	\$500
034860 PROF BENEFITS ADMIN SVS	\$21,630	\$20,911		\$25,000	\$25,000
034890 CHGS FAC MGMT PROF SVS	\$521	\$0		\$800	\$800
034892 CHGS IT PROFESSIONAL SVS	\$26,558	\$43,587		\$42,000	\$42,000
035100 RENTS & LEASES OF EQUIPMENT	\$1,872	\$1,593		\$3,000	\$3,000
035500 MINOR EQUIPMENT	\$0	\$178		\$500	\$500
035590 CHGS IT SOFTWARE EQP	\$0	\$0		\$1,000	\$1,000
035591 CHGS IT HARDWARE EQP	\$0	\$0		\$5,000	\$5,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$1,328		\$500	\$500
035900 TRANSPORTATION & TRAVEL	\$5,504	\$17,099		\$9,500	\$9,500
035940 TRANS/TRVL FUEL	\$440	\$179		\$500	\$500
035990 CHGS FLEET TRANS/TRVL	\$1,224	\$1,236		\$1,500	\$1,500
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$121	\$0		\$500	\$500
036100 UTILITIES	\$8,608	\$8,329		\$9,000	\$9,000
SERVICES AND SUPPLIES	\$177,085	\$223,514		\$235,134	\$235,134
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$31,643	\$33,597		\$30,000	\$30,000
050003 BUILDING & EQUIP COST PLAN CHG	\$32,862	\$33,395		\$29,143	\$29,143
052010 SUPP/CARE VICTIMS	\$30,392	\$38,127		\$32,000	\$32,000
OTHER CHARGES	\$94,898	\$105,120		\$91,143	\$91,143
Category: 070 CAPITAL ASSETS					
065357 CASE MANAGEMENT SYSTEM	\$0	\$0		\$33,803	\$33,803
CAPITAL ASSETS	\$0	\$0		\$33,803	\$33,803

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$1,093,320	\$1,245,719	\$1,439,770	\$1,439,770
Net Cost:	\$186,166	\$171,347	\$256,650	\$256,650

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

PROGRAM DESCRIPTION

The Main Jail is a maximum-security structure to house sentenced and pre-sentenced inmates from Shasta County and other counties. The facility continues to be an ever-changing, increasingly more efficient component of the Sheriff's Office. The Custody Division personnel and administration strive to work together to improve the operation of the facility and to provide continual upgrades, enhancing the facility's use to the community it serves.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$18 million and revenues in the amount of \$15.9 million. After calculations to contribute a small amount to the Jail's AB109 designated fund balance, this results in a net County cost of \$2,104,962 which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommends corrections to address an omitted energy retrofit charge and correct the General Fund transfer in by adding \$11,500 as the department chose to reduce the General Fund transfer in for the 24600 Work Release Program cost center by \$11,500. In addition, a one-time Prop. 172 increase of \$1,075,108 is included. This modifies the overall net County cost to \$1,029,854 which will come from public safety reserves.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 260 - JAIL (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
318512 CF DNA ID PENALTIES	\$46,204	\$47,963	\$40,000	\$40,000	\$40,000
319110 CRTHSE/CRIM JUST CONSTRUCTION	\$445,000	\$0	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$491,204	\$47,963	\$40,000	\$40,000	\$40,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$27,850	\$28,685	\$29,517	\$29,517	\$29,517
REVENUE FROM MONEY & PROPERTY	\$27,850	\$28,685	\$29,517	\$29,517	\$29,517
Category: 500 INTERGOVERNMENTAL REVENUES					
542451 STATE REIMB BOOKING FEES	\$257,005	\$257,005	\$257,000	\$257,000	\$257,000
542603 ST REALIGNMENT 2011 AB109	\$2,231,595	\$2,475,141	\$3,159,082	\$3,159,082	\$3,159,082
542800 STATE CORRECTIONS TRAINING GRT	\$39,440	\$33,590	\$37,000	\$37,000	\$37,000
549566 STATE COPS GRANT	\$49,849	\$101,336	\$61,000	\$61,000	\$61,000
549601 STATE PROP 172 PUBLIC SFTY FND	\$3,099,600	\$3,099,600	\$4,174,708	\$4,174,708	\$4,174,708
INTERGOVERNMENTAL REVENUES	\$5,677,490	\$5,966,673	\$7,688,790	\$7,688,790	\$7,688,790
Category: 600 CHARGES FOR SERVICES					
675801 BOOKING FEES RECOVERY	\$67,662	\$66,269	\$62,000	\$62,000	\$62,000
678250 COMMISSARY ADMIN FEE	\$0	\$0	\$45,000	\$45,000	\$45,000
678300 EXTRADITION	\$24,430	\$1,887	\$6,000	\$6,000	\$6,000
678400 USE CO CARS STATE TRIPS	\$4,245	\$4,662	\$4,000	\$4,000	\$4,000
686910 FEDERAL PRISONERS	\$2,068	\$13,929	\$3,000	\$3,000	\$3,000
686950 HOUSING OF INMATES	\$12,853	\$1,774	\$1,500	\$1,500	\$1,500
686951 INMATE MEDICAL COPAY	\$3,394	\$5,000	\$3,500	\$3,500	\$3,500
692030 SOCIAL SECURITY REPORTING FEE	\$53,800	\$42,700	\$40,000	\$40,000	\$40,000
692100 PHOTOCOPIES	\$489	\$451	\$250	\$250	\$250
CHARGES FOR SERVICES	\$168,944	\$136,675	\$165,250	\$165,250	\$165,250
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$1,243	\$10,147	\$7,000	\$7,000	\$7,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$134	\$36,540	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$19,491	\$0	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$0	\$116	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$500	\$0	\$0	\$0	\$0
799610 RESTITUTION DAMAGE PAYMENTS	\$225	\$144	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$21,593	\$46,949	\$7,000	\$7,000	\$7,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$9,162,474	\$9,016,413	\$9,027,913	\$9,027,913	\$9,027,913
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$296,284	\$1,396,159	\$0	\$0	\$0
800263 TRANS IN PROBATION	\$0	\$100,000	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHR FINANCING SOURCES TRAN IN	\$9,458,759	\$10,512,572		\$9,027,913	\$9,027,913
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$10	\$5,107		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$10	\$5,107		\$0	\$0
Total Revenues:	\$15,845,852	\$16,744,627		\$16,958,470	\$16,958,470
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,756,738	\$3,847,925		\$4,373,000	\$4,373,000
011200 TERMINATION/SPECIAL PAY	\$55,131	\$73,357		\$54,077	\$54,077
017000 EXTRA HELP	\$16,189	\$16,045		\$18,000	\$18,000
017502 OVERTIME PAY	\$1,333,777	\$1,360,444		\$933,000	\$933,000
017503 SHIFT DIFFERENTIAL	\$47,120	\$50,516		\$52,000	\$52,000
017508 OVERTIME PAY FIRE FIGHT	\$0	\$1,020		\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$138,147	\$151,258		\$156,000	\$156,000
017511 PSSO TRAIN DIFF	\$0	\$61		\$0	\$0
018100 EMPLOYER SHARE FICA	\$122,255	\$121,094		\$122,000	\$122,000
018201 EMPLOYER SHARE RETIREMENT	\$1,592,551	\$1,683,090		\$2,278,000	\$2,278,000
018205 EMPLOYER SHARE 401A	\$522	\$3,089		\$6,900	\$6,900
018300 EMPLOYER SHARE HEALTH INSUR	\$1,066,808	\$1,078,445		\$1,175,000	\$1,175,000
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$239	\$0		\$0	\$0
018307 EMPLOYR SHR OTHER POST EMP BEN	\$112,692	\$114,921		\$173,000	\$173,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$17,038	\$8,619		\$5,600	\$5,600
018500 WORKERS COMP EXPOSURE	\$67,691	\$46,333		\$14,000	\$14,000
018501 WORKERS COMP EXPERIENCE	\$380,098	\$292,164		\$98,000	\$98,000
SALARIES AND BENEFITS	\$8,707,003	\$8,848,389		\$9,458,577	\$9,458,577
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$0	\$72		\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$35,628	\$36,645		\$51,000	\$51,000
032326 CLTHG/PERS INMATES	\$31,940	\$67,969		\$85,000	\$85,000
032328 CLTHG/PERS SAFETY CLOTHING	\$3,026	\$4,218		\$5,000	\$5,000
032329 CLTHG/PERS UNIFORMS	\$17,252	\$8,298		\$15,000	\$15,000
032500 COMMUNICATIONS EXPENSE	\$8,643	\$8,918		\$12,630	\$12,630
032526 COMM CELL PHONES	\$3,685	\$3,690		\$3,770	\$3,770
032591 CHGS IT COMM	\$11,752	\$12,318		\$12,212	\$12,212
032700 FOOD EXPENSE	\$504,327	\$544,477		\$605,000	\$605,000
032900 HOUSEHOLD EXPENSE	\$188,628	\$159,750		\$193,600	\$193,600
032992 CHGS FAC MGMT HSHLD XP	\$14,619	\$15,744		\$17,096	\$17,096

Budget Unit: 260 - JAIL (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$19,583	\$14,505	\$13,000	\$13,000	
033103 INSUR XP MISCELLANEOUS	\$29,157	\$21,973	\$21,024	\$21,024	
033105 INSUR XP LIABILITY EXPERIENCE	\$295,405	\$263,275	\$257,520	\$257,520	
033500 MAINTENANCE OF EQUIPMENT	\$11,875	\$11,388	\$15,000	\$15,000	
033528 MNT EQP SOFTWARE	\$0	\$383	\$1,600	\$1,600	
033530 MNT EQP RADIOS	\$522	\$0	\$1,500	\$1,500	
033531 MNT EQP IT APRV	\$537	\$0	\$580	\$580	
033592 CHGS IT MNT HARD/SOFTWARE	\$5,381	\$6,064	\$5,942	\$5,942	
033700 MAINTENANCE OF STRUCTURES	\$559	\$0	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$105,222	\$215,377	\$150,000	\$150,000	
033791 CHGS FAC MGMT MAINT STR	\$615,102	\$460,841	\$969,492	\$969,492	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$808	\$99	\$2,000	\$2,000	
034100 MEMBERSHIPS	\$6,679	\$8,390	\$9,800	\$9,800	
034102 MEMBER PROF ORGANIZATIONS	\$79	\$0	\$299	\$299	
034300 MISCELLANEOUS EXPENSE	\$0	\$20	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$17,819	(\$592)	\$250	\$250	
034500 OFFICE EXPENSE	\$35,054	\$25,502	\$40,000	\$40,000	
034590 CHGS OC PHOTOCOPY SVS	\$2,013	\$2,143	\$2,224	\$2,224	
034591 CHGS OC POSTAGE SVS	\$2,506	\$1,969	\$2,725	\$2,725	
034592 CHGS OC OTHER SERVICES	\$1,355	\$1,962	\$3,201	\$3,201	
034800 PROF & SPECIAL SERVICES	\$187,574	\$692,339	\$616,400	\$616,400	
034821 PROF EVALUATION SVS	\$900	\$0	\$0	\$0	
034823 PROF HEALTH SVS	\$0	\$470	\$85,000	\$85,000	
034826 PROF LAB SVS	\$54,529	\$0	\$20,000	\$20,000	
034831 PROF MEDICAL SVS	\$2,924,260	\$3,241,695	\$3,652,230	\$3,652,230	
034832 PROF MONITORING SVS	\$38,577	\$32,580	\$31,000	\$31,000	
034837 PROF PREEMPLOYMENT SVS	\$26,982	\$14,723	\$20,000	\$20,000	
034850 PROF TESTING SVS	\$0	\$1,069	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$493	\$989	\$1,200	\$1,200	
034890 CHGS FAC MGMT PROF SVS	\$4,612	\$13,358	\$16,546	\$16,546	
034892 CHGS IT PROFESSIONAL SVS	\$56,655	\$67,974	\$89,831	\$89,831	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$419	\$400	\$400	
035100 RENTS & LEASES OF EQUIPMENT	\$7,656	\$4,788	\$6,000	\$6,000	
035500 MINOR EQUIPMENT	\$13,174	\$30,054	\$51,000	\$51,000	
035590 CHGS IT SOFTWARE EQP	\$2,277	\$1,712	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$9,505	\$934	\$16,500	\$16,500	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,357	\$6,171	\$4,500	\$4,500	
035740 SP DEPT XP GUN SUPPLIES	\$1,821	\$1,116	\$5,500	\$5,500	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$8,818	\$8,818	\$9,082	\$9,082	
035900 TRANSPORTATION & TRAVEL	\$16,752	\$12,063	\$15,000	\$15,000	
035940 TRANS/TRVL FUEL	\$27,787	\$32,609	\$36,000	\$36,000	
035942 TRANS/TRVL TRAINING	\$43,840	\$65,960	\$40,000	\$40,000	
035949 TRANS/TRVL MEALS	\$0	\$0	\$400	\$400	
035990 CHGS FLEET TRANS/TRVL	\$58,805	\$47,358	\$63,997	\$63,997	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$3,823	\$7,175	\$9,012	\$9,012	
036100 UTILITIES	\$592,129	\$566,932	\$660,066	\$660,066	
SERVICES AND SUPPLIES	\$6,052,504	\$6,746,727	\$7,952,129	\$7,952,129	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$294,849	\$368,551	\$433,646	\$433,646	
050003 BUILDING & EQUIP COST PLAN CHG	\$11,026	\$9,315	\$7,754	\$7,754	
050600 JUDGEMENTS & DAMAGES	\$0	\$765,000	\$0	\$0	
052001 SUPP/CARE CLIENTS	(\$26)	\$0	\$0	\$0	
052002 SUPP/CARE INMATES	\$0	\$0	\$100	\$100	
OTHER CHARGES	\$305,849	\$1,142,866	\$441,500	\$441,500	
Category: 070 CAPITAL ASSETS					
065032 1 FOOD CART	\$0	\$5,973	\$0	\$0	
065148 1 CLOTHES WASHER	\$0	\$16,633	\$0	\$0	
065149 1 CLOTHES DRYER	\$22,732	\$0	\$0	\$0	
065258 1 INDUSTRIAL KETTLE	\$0	\$24,227	\$0	\$0	
065350 1 GRIDDLE	\$7,134	\$0	\$0	\$0	
065367 7 FOOD CARTS	\$0	\$0	\$70,000	\$70,000	
065368 FOOD PROCESSOR	\$0	\$0	\$12,000	\$12,000	
065369 KIOSK	\$0	\$0	\$18,000	\$18,000	
CAPITAL ASSETS	\$29,866	\$46,833	\$100,000	\$100,000	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$741,284	\$1,429,568	\$0	\$0	
095235 TRAN OUT SHERIFF	\$0	\$169,000	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$0	\$0	\$35,423	\$35,423	
OTHER FINANCING USES	\$741,284	\$1,598,568	\$35,423	\$35,423	
Total Expenditures/Appropriations:	\$15,836,508	\$18,383,384	\$17,987,629	\$17,987,629	
Net Cost:	(\$9,343)	\$1,638,757	\$1,029,159	\$1,029,159	

SHERIFF / CORONER-BURNEY STATION
Fund 0195 Public Safety, Budget Unit 261
Tom Bosenko, Sheriff/Coroner

PROGRAM DESCRIPTION

The Burney Enforcement Division of the Sheriff's Department provides law enforcement and other public services to residents in eastern Shasta County.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$2.5 million and revenues in the amount of \$1.8 million. This results in a net County cost of \$616,340 which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Sheriff.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 261 - BURNEY SUBSTATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBL C SFTY FND	\$281,400	\$281,400	\$281,400	\$281,400	\$281,400
INTERGOVERNMENTAL REVENUES	\$281,400	\$281,400	\$281,400	\$281,400	\$281,400
Category: 600 CHARGES FOR SERVICES					
678620 LASSEN NATIONAL FOREST PATROL	\$8,622	\$9,200	\$9,000	\$9,000	\$9,000
693001 CHARGES FOR SERVICES	\$7,000	\$7,500	\$7,725	\$7,725	\$7,725
CHARGES FOR SERVICES	\$15,622	\$16,700	\$16,725	\$16,725	\$16,725
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$73,562	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$73,562	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$1,500,285	\$1,447,551	\$1,447,551	\$1,447,551	\$1,447,551
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$60,000	\$0	\$0	\$0
800235 TRANS IN SHERIFF	\$13,000	\$0	\$0	\$0	\$0
800282 TRANS IN BUILDING	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
OTHR FINANCING SOURCES TRAN IN	\$1,613,285	\$1,607,551	\$1,547,551	\$1,547,551	\$1,547,551
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$1,448	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$1,448	\$0	\$0	\$0
Total Revenues:	\$1,910,308	\$1,980,662	\$1,845,676	\$1,845,676	\$1,845,676
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$733,542	\$752,767	\$942,200	\$942,200	\$942,200
011200 TERMINATION/SPECIAL PAY	\$35,089	\$8,622	\$20,000	\$20,000	\$20,000
017000 EXTRA HELP	\$440	\$0	\$0	\$0	\$0
017502 OVERTIME PAY	\$153,081	\$160,293	\$185,000	\$185,000	\$185,000
017503 SHIFT DIFFERENTIAL	\$7,873	\$7,802	\$8,600	\$8,600	\$8,600
017504 DOG PAY	\$4,196	\$4,492	\$4,900	\$4,900	\$4,900
017505 STANDBY PAY	\$4,584	\$0	\$0	\$0	\$0
017508 OVERTIME PAY FIRE FIGHT	\$0	\$404	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$27,255	\$28,804	\$30,000	\$30,000	\$30,000
017519 EMPLOYEE AWARDS	\$0	\$500	\$500	\$500	\$500
018100 EMPLOYER SHARE FICA	\$15,539	\$15,015	\$21,000	\$21,000	\$21,000
018201 EMPLOYER SHARE RETIREMENT	\$344,674	\$354,638	\$532,000	\$532,000	\$532,000
018205 EMPLOYER SHARE 401A	\$0	\$130	\$400	\$400	\$400
018300 EMPLOYER SHARE HEALTH INSUR	\$174,290	\$166,531	\$199,000	\$199,000	\$199,000
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$691	\$0	\$0	\$0	\$0

Budget Unit: 261 - BURNEY SUBSTATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018307 EMPLYR SHR OTHER POST EMP BEN	\$21,957	\$22,255	\$38,000	\$38,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,988	\$1,516	\$1,300	\$1,300	
018500 WORKERS COMP EXPOSURE	\$12,217	\$8,347	\$3,300	\$3,300	
018501 WORKERS COMP EXPERIENCE	\$80,163	\$64,524	\$33,000	\$33,000	
018601 HOUSING ALLOWANCE	\$0	\$21,009	\$40,000	\$40,000	
SALARIES AND BENEFITS	\$1,618,585	\$1,617,656	\$2,059,200	\$2,059,200	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$7,452	\$7,438	\$8,800	\$8,800	
032328 CLTHG/PERS SAFETY CLOTHING	\$2,796	\$932	\$2,400	\$2,400	
032329 CLTHG/PERS UNIFORMS	\$235	\$2,045	\$960	\$960	
032500 COMMUNICATIONS EXPENSE	\$1,242	\$1,253	\$1,819	\$1,819	
032526 COMM CELL PHONES	\$9,473	\$10,117	\$10,500	\$10,500	
032591 CHGS IT COMM	\$17,662	\$18,009	\$17,988	\$17,988	
032900 HOUSEHOLD EXPENSE	\$211	\$115	\$300	\$300	
032992 CHGS FAC MGMT HSHLD XP	\$8,959	\$14,388	\$13,000	\$13,000	
033102 INSUR XP LIABILITY EXPOSURE	\$3,542	\$2,600	\$2,900	\$2,900	
033103 INSUR XP MISCELLANEOUS	\$930	\$706	\$740	\$740	
033105 INSUR XP LIABILITY EXPERIENCE	\$18,619	\$16,581	\$12,540	\$12,540	
033500 MAINTENANCE OF EQUIPMENT	\$233	\$0	\$200	\$200	
033526 MNT EQP VEHICLES	\$122	\$361	\$200	\$200	
033530 MNT EQP RADIOS	\$108	\$563	\$750	\$750	
033531 MNT EQP IT APRV	\$96	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,426	\$1,463	\$1,392	\$1,392	
033700 MAINTENANCE OF STRUCTURES	\$881	\$5	\$1,000	\$1,000	
033729 MNT STR FAC MGMT APRV	\$0	\$4	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$9,645	\$7,943	\$14,130	\$14,130	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$349	\$178	\$300	\$300	
034100 MEMBERSHIPS	\$1,524	\$1,815	\$2,061	\$2,061	
034500 OFFICE EXPENSE	\$2,992	\$2,540	\$3,030	\$3,030	
034590 CHGS OC PHOTOCOPY SVS	\$56	\$0	\$75	\$75	
034800 PROF & SPECIAL SERVICES	\$573	\$69,898	\$950	\$950	
034837 PROF PREEMPLOYMENT SVS	\$0	\$19	\$1,000	\$1,000	
034852 PROF TRANSCRIBING SVS	\$4,668	\$1,852	\$3,300	\$3,300	
034892 CHGS IT PROFESSIONAL SVS	\$23,777	\$18,392	\$21,450	\$21,450	
035100 RENTS & LEASES OF EQUIPMENT	\$1,054	\$1,737	\$1,740	\$1,740	
035500 MINOR EQUIPMENT	\$682	\$2,708	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$800	\$800	
035591 CHGS IT HARDWARE EQP	\$467	\$0	\$14,000	\$14,000	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$500	\$500	

Budget Unit: 261 - BURNEY SUBSTATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$978	\$900	\$900	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$250	\$250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$25	\$25	
035900 TRANSPORTATION & TRAVEL	\$357	\$0	\$300	\$300	
035940 TRANS/TRVL FUEL	\$63,000	\$63,824	\$72,500	\$72,500	
035942 TRANS/TRVL TRAINING	\$9,354	\$3,339	\$7,500	\$7,500	
035990 CHGS FLEET TRANS/TRVL	\$120,461	\$68,597	\$138,849	\$138,849	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$14	\$0	\$300	\$300	
036100 UTILITIES	\$7,940	\$9,929	\$9,100	\$9,100	
036127 UTIL WATER	\$0	\$79	\$0	\$0	
036128 UTIL SEPTIC	\$0	\$87	\$0	\$0	
SERVICES AND SUPPLIES	\$320,914	\$330,510	\$373,549	\$373,549	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$39,208	\$39,211	\$29,357	\$29,357	
050003 BUILDING & EQUIP COST PLAN CHG	(\$2,219)	(\$2,219)	\$0	\$0	
OTHER CHARGES	\$36,988	\$36,992	\$29,357	\$29,357	
Category: 095 OTHER FINANCING USES					
095235 TRAN OUT SHERIFF	\$0	\$155,000	\$0	\$0	
OTHER FINANCING USES	\$0	\$155,000	\$0	\$0	
Total Expenditures/Appropriations:	\$1,976,488	\$2,140,159	\$2,462,106	\$2,462,106	
Net Cost:	\$66,180	\$159,496	\$616,430	\$616,430	

PROBATION-JUVENILE REHABILITATION FACILITY

Fund 0195 Public Safety, Budget Unit 262

Tracie Neal, Chief Probation Officer

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$5.6 million and revenues in the amount of \$5.3 million. This results in a net County cost of \$335,968 which is covered by SB81 Youthful Offender Block Grant funds.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$36	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$36	\$0	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
542602 ST JUVENILE JUSTICE GRANT	\$619,144	\$653,878	\$712,543	\$712,543	\$712,543
549601 STATE PROP 172 PUBLIC SFTY FND	\$1,731,800	\$1,731,800	\$1,731,800	\$1,731,800	\$1,731,800
552900 FEDERAL JUV HALL FOOD PROGRAM	\$44,039	\$54,750	\$50,000	\$50,000	\$50,000
INTERGOVERNMENTAL REVENUES	\$2,394,984	\$2,440,428	\$2,494,343	\$2,494,343	\$2,494,343
Category: 600 CHARGES FOR SERVICES					
686100 JUVENILE DETENTION CHARGE	\$30,131	\$0	\$0	\$0	\$0
686201 BOARD & CARE OTHER COUNTIES	\$168,590	\$172,385	\$125,925	\$125,925	\$125,925
692700 REIMB MISC SERVICES	\$4,067	\$2,345	\$0	\$0	\$0
CHARGES FOR SERVICES	\$202,789	\$174,730	\$125,925	\$125,925	\$125,925
Category: 700 MISCELLANEOUS REVENUES					
797710 JUVENILE PROGRAMMING SALES	\$1,536	\$1,267	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$55	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$12,112	\$0	\$0	\$0
799750 PARENT PROPERTY DAMAGE REIMB	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$1,592	\$13,380	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$2,684,264	\$2,666,568	\$2,666,568	\$2,666,568	\$2,666,568
800169 TRANS IN MAJOR BLDG CAP PROJ	\$6,532	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,690,796	\$2,666,568	\$2,666,568	\$2,666,568	\$2,666,568
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$1,810	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$1,810	\$0	\$0	\$0
Total Revenues:	\$5,290,198	\$5,296,917	\$5,286,836	\$5,286,836	\$5,286,836
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,520,160	\$1,504,622	\$1,661,000	\$1,661,000	\$1,661,000
011200 TERMINATION/SPECIAL PAY	\$2,968	\$28,788	\$25,000	\$25,000	\$25,000
017000 EXTRA HELP	\$181,142	\$202,264	\$210,000	\$210,000	\$210,000
017502 OVERTIME PAY	\$141,249	\$160,039	\$100,000	\$100,000	\$100,000
017503 SHIFT DIFFERENTIAL	\$29,644	\$28,534	\$31,000	\$31,000	\$31,000
017505 STANDBY PAY	\$0	\$157	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$46,807	\$48,534	\$50,000	\$50,000	\$50,000

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018100	EMPLOYER SHARE FICA	\$34,972	\$35,746	\$51,000	\$51,000	
018201	EMPLOYER SHARE RETIREMENT	\$693,577	\$692,479	\$891,000	\$891,000	
018205	EMPLOYER SHARE 401A	\$612	\$768	\$2,100	\$2,100	
018300	EMPLOYER SHARE HEALTH INSUR	\$534,155	\$550,118	\$621,000	\$621,000	
018307	EMPLYR SHR OTHER POST EMP BEN	\$45,564	\$44,935	\$67,000	\$67,000	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$6,136	\$3,073	\$2,000	\$2,000	
018500	WORKERS COMP EXPOSURE	\$24,191	\$16,494	\$5,400	\$5,400	
018501	WORKERS COMP EXPERIENCE	\$401,991	\$297,300	\$98,268	\$98,268	
SALARIES AND BENEFITS		\$3,663,174	\$3,613,858	\$3,814,768	\$3,814,768	
Category: 030 SERVICES AND SUPPLIES						
032100	AGRICULTURAL EXPENSE	\$0	\$0	\$450	\$450	
032300	CLOTHING/PERSONAL SUPPLIES XP	\$3,702	\$6,226	\$5,500	\$5,500	
032326	CLTHG/PERS INMATES	\$12,224	\$6,742	\$25,000	\$25,000	
032500	COMMUNICATIONS EXPENSE	\$3,344	\$3,682	\$5,000	\$5,000	
032590	CHGS FAC MGMT COMM	\$554	\$554	\$541	\$541	
032591	CHGS IT COMM	\$0	\$96	\$0	\$0	
032700	FOOD EXPENSE	\$71,634	\$72,672	\$72,000	\$72,000	
032900	HOUSEHOLD EXPENSE	\$17,705	\$20,538	\$15,000	\$15,000	
032992	CHGS FAC MGMT HSHLD XP	\$16,515	\$16,572	\$14,651	\$14,651	
033102	INSUR XP LIABILITY EXPOSURE	\$6,991	\$5,154	\$4,800	\$4,800	
033103	INSUR XP MISCELLANEOUS	\$12,912	\$9,750	\$8,904	\$8,904	
033105	INSUR XP LIABILITY EXPERIENCE	(\$495)	(\$4,638)	(\$3,996)	(\$3,996)	
033500	MAINTENANCE OF EQUIPMENT	\$1,227	\$2,748	\$6,000	\$6,000	
033592	CHGS IT MNT HARD/SOFTWARE	\$2,684	\$24,288	\$2,643	\$2,643	
033700	MAINTENANCE OF STRUCTURES	\$610	\$245	\$0	\$0	
033729	MNT STR FAC MGMT APRV	\$4,443	\$0	\$1,500	\$1,500	
033791	CHGS FAC MGMT MAINT STR	\$94,451	\$116,507	\$138,807	\$138,807	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$797	\$2,212	\$2,000	\$2,000	
034100	MEMBERSHIPS	\$0	\$220	\$150	\$150	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$152	\$0	\$0	\$0	
034500	OFFICE EXPENSE	\$11,797	\$6,883	\$10,000	\$10,000	
034590	CHGS OC PHOTOCOPY SVS	\$85	\$0	\$0	\$0	
034592	CHGS OC OTHER SERVICES	\$497	\$570	\$0	\$0	
034800	PROF & SPECIAL SERVICES	\$1,598	\$2,915	\$14,500	\$14,500	
034802	PROF ADMIN SVS	\$692,649	\$527,977	\$533,717	\$533,717	
034811	PROF COLLECTIONS SVS	\$7,181	\$0	\$0	\$0	
034814	PROF COUNSELING SVS	\$59,517	\$55,955	\$145,000	\$145,000	
034831	PROF MEDICAL SVS	\$186,066	\$196,530	\$238,320	\$238,320	
034890	CHGS FAC MGMT PROF SVS	\$7,334	\$4,792	\$8,327	\$8,327	

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

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034892 CHGS IT PROFESSIONAL SVS	\$82,258	\$187,263	\$275,005	\$275,005	
035100 RENTS & LEASES OF EQUIPMENT	\$2,389	\$2,095	\$2,500	\$2,500	
035500 MINOR EQUIPMENT	\$2,572	\$7,883	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$416	\$88	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,834	\$4,799	\$10,000	\$10,000	
035900 TRANSPORTATION & TRAVEL	\$539	\$908	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$1,924	\$1,627	\$1,700	\$1,700	
035942 TRANS/TRVL TRAINING	\$2,143	\$1,805	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$3,401	\$7,128	\$7,493	\$7,493	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$153	\$219	\$500	\$500	
036100 UTILITIES	\$144,186	\$131,779	\$142,159	\$142,159	
SERVICES AND SUPPLIES	\$1,462,006	\$1,424,796	\$1,696,171	\$1,696,171	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$116,792	\$128,283	\$107,268	\$107,268	
050003 BUILDING & EQUIP COST PLAN CHG	(\$30,829)	\$5,135	\$3,997	\$3,997	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$500	\$500	
052004 SUPP/CARE MINORS/WARDS	\$0	\$0	\$100	\$100	
OTHER CHARGES	\$85,963	\$133,418	\$111,865	\$111,865	
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	(\$2,341)	(\$2,586)	\$0	\$0	
INTRAFUND TRANSFERS	(\$2,341)	(\$2,586)	\$0	\$0	
Total Expenditures/Appropriations:	\$5,208,802	\$5,169,487	\$5,622,804	\$5,622,804	
Net Cost:	(\$81,395)	(\$127,429)	\$335,968	\$335,968	

PROBATION

Fund 0195 Public Safety, Budget Unit 263

Tracie Neal, Chief Probation Officer

PROGRAM DESCRIPTION

The Probation Department provides pre-sentence investigations to the Court, monitors defendants' compliance with Court orders and operates various programs that provide sentencing alternatives and/or community programs. The Adult Division conducts criminogenic assessments, bail reviews, completes investigations and makes recommendations to the Court in pre-sentence and post-sentence reports, supervises felony defendants, monitors their compliance with Court orders, and operates an Adult Work Program for community service. The Juvenile Division handles juvenile law violations referred from all law enforcement agencies in Shasta County. The Probation Officers complete investigations and assessments, division programs, write dispositional reports to the Court, monitor compliance with Court orders, and operate a Juvenile Work Program for community service.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$12.5 million and revenues in the amount of \$8.8 million. After calculating use of designated funds, this results in a net County cost of \$548,238 which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a data entry correction and adjustments for two positions. After calculating use of designated funds, this results in a new net County cost of \$694,901 which will come from public safety reserves.

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: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
318512 CF DNA ID PENALTIES	\$46,204	\$47,963	\$30,000	\$30,000	
FINES, FORFEITURES & PENALTIES	\$46,204	\$47,963	\$30,000	\$30,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
531500 STATE REALIGNMENT SOCIAL SVS	\$102,440	\$102,440	\$102,440	\$102,440	
531900 STATE OPTIONS FOR RECOVERY	\$153,463	\$54,711	\$160,265	\$160,265	
542601 ST CSA JUV PROB CAMP JPCF	\$929,686	\$974,700	\$722,231	\$722,231	
542602 ST JUVENILE JUSTICE GRANT	\$0	\$18,591	\$13,761	\$13,761	
542603 ST REALIGNMENT 2011 AB109	\$3,957,363	\$5,261,205	\$4,108,531	\$4,108,531	
542604 ST CCP INCENTIVE ACT SB678	\$746,561	\$512,037	\$200,000	\$200,000	
542800 STATE CORRECTIONS TRAINING GRT	\$42,770	\$42,420	\$41,280	\$41,280	
542801 ST BD OF CORRECTIONS PLAN GRT	\$742,261	\$383,864	\$203,750	\$203,750	
549560 STATE OCJP ANTI DRUG ABUSE	(\$64,061)	\$0	\$0	\$0	
549592 STATE CRIME PREVENTION ACT	\$757,514	\$785,840	\$586,136	\$586,136	
549601 STATE PROP 172 PUBLIC SFTY FND	\$938,000	\$938,000	\$938,000	\$938,000	
550930 FEDERAL CWS IV E ADMIN	\$98,719	\$65,453	\$75,000	\$75,000	
550999 FED SB 933 PLACEMENT REIMB	\$47,597	\$51,370	\$65,000	\$65,000	
560953 FEDERAL DOJ GRANT	\$0	\$2,046	\$0	\$0	
563777 CONTRIB FRM SHASTA COLLEGE	\$60,485	\$55,554	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$8,512,802	\$9,248,234	\$7,216,394	\$7,216,394	
Category: 600 CHARGES FOR SERVICES					
671600 PROBATION COSTS	\$198,978	\$244,349	\$135,000	\$135,000	
671670 CONDITIONAL SENTENCE RPT FEE	\$17,033	\$19,464	\$10,000	\$10,000	
675450 DIVERSION PROGRAM FEE	\$8,227	\$7,409	\$10,000	\$10,000	
692320 REIMB PROBATION OFFICER SCHOOL	\$0	\$83,412	\$112,000	\$112,000	
692330 ADULT WORK PROGRAM FEES	\$36,566	\$36,498	\$30,000	\$30,000	
692340 RECORD SEAL/MODIFICATION	\$570	\$420	\$0	\$0	
692350 ELECTRONIC MONITORING FEE	\$1,497	\$1,994	\$1,500	\$1,500	
692352 JUVENILE WORK PROGRAM FEES	\$250	\$0	\$0	\$0	
692353 ELECTRONIC MONITOR STRAP FEE	\$0	\$0	\$0	\$0	
692362 REIMBURSE DRUG TESTS AOP	\$4,708	\$4,037	\$0	\$0	
692700 REIMB MISC SERVICES	\$155	\$0	\$0	\$0	
693001 CHARGES FOR SERVICES	\$8,828	\$14,852	\$0	\$0	
CHARGES FOR SERVICES	\$276,814	\$412,438	\$298,500	\$298,500	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$25	\$0	\$0	\$0	
797710 JUVENILE PROGRAMMING SALES	\$3,688	\$874	\$5,000	\$5,000	
799300 MISCELLANEOUS REVENUE	\$865	\$750	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$37,728	\$93,142	\$0	\$0	

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
799900 CASH OVER/SHORT	(\$50)	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$42,257	\$94,767	\$5,000	\$5,000	\$5,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$1,330,670	\$1,241,328	\$1,241,329	\$1,241,329	\$1,241,329
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$58,043	\$3,385	\$0	\$0	\$0
800235 TRANS IN SHERIFF	\$188,917	\$43,364	\$45,000	\$45,000	\$45,000
OTHR FINANCING SOURCES TRAN IN	\$1,577,631	\$1,288,078	\$1,286,329	\$1,286,329	\$1,286,329
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$3,877	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$3,877	\$0	\$0	\$0
Total Revenues:	\$10,455,710	\$11,095,359	\$8,836,223	\$8,836,223	\$8,836,223
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$3,903,202	\$3,942,836	\$4,498,701	\$4,498,701	\$4,498,701
011200 TERMINATION/SPECIAL PAY	\$90,471	\$24,422	\$35,000	\$35,000	\$35,000
017000 EXTRA HELP	\$20,753	\$30,316	\$12,000	\$12,000	\$12,000
017502 OVERTIME PAY	\$6,131	\$46,557	\$0	\$0	\$0
017503 SHIFT DIFFERENTIAL	(\$12)	\$0	\$0	\$0	\$0
017505 STANDBY PAY	\$120	\$0	\$0	\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$997	\$634	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,997	\$2,279	\$2,300	\$2,300	\$2,300
018100 EMPLOYER SHARE FICA	\$116,928	\$120,539	\$138,086	\$138,086	\$138,086
018201 EMPLOYER SHARE RETIREMENT	\$1,498,126	\$1,546,831	\$2,098,466	\$2,098,466	\$2,098,466
018204 EMPLOYER SHARE DEFERRED COMP	\$5,200	\$6,450	\$7,900	\$7,900	\$7,900
018205 EMPLOYER SHARE 401A	\$1,926	\$1,258	\$4,578	\$4,578	\$4,578
018300 EMPLOYER SHARE HEALTH INSUR	\$1,146,193	\$1,187,382	\$1,380,992	\$1,380,992	\$1,380,992
018307 EMPLOYR SHR OTHER POST EMP BEN	\$116,782	\$117,321	\$180,111	\$180,111	\$180,111
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$12,582	\$6,344	\$4,578	\$4,578	\$4,578
018500 WORKERS COMP EXPOSURE	\$49,690	\$34,092	\$12,202	\$12,202	\$12,202
018501 WORKERS COMP EXPERIENCE	\$283,555	\$202,728	\$60,276	\$60,276	\$60,276
SALARIES AND BENEFITS	\$7,255,648	\$7,269,995	\$8,435,190	\$8,435,190	\$8,435,190
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$8	\$114	\$0	\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$5,643	\$8,336	\$30,100	\$30,100	\$30,100
032500 COMMUNICATIONS EXPENSE	\$43,727	\$46,283	\$46,600	\$46,600	\$46,600
032590 CHGS FAC MGMT COMM	\$303	\$535	\$442	\$442	\$442
032591 CHGS IT COMM	\$26,624	\$29,340	\$28,381	\$28,381	\$28,381

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032700 FOOD EXPENSE	\$5,523	\$6,485	\$5,600	\$5,600	
032900 HOUSEHOLD EXPENSE	\$960	\$1,149	\$4,475	\$4,475	
032990 CHGS OC HSHLD SVS	\$23,968	\$23,997	\$25,751	\$25,751	
032991 CHGS OC HSHLD SUPPL	\$2,426	\$2,512	\$2,930	\$2,930	
032992 CHGS FAC MGMT HSHLD XP	\$67,767	\$71,336	\$72,484	\$72,484	
033102 INSUR XP LIABILITY EXPOSURE	\$14,641	\$10,568	\$11,178	\$11,178	
033103 INSUR XP MISCELLANEOUS	\$11,730	\$5,076	\$5,208	\$5,208	
033105 INSUR XP LIABILITY EXPERIENCE	\$5,533	\$4,050	\$588	\$588	
033500 MAINTENANCE OF EQUIPMENT	\$1,807	\$1,526	\$26,945	\$26,945	
033531 MNT EQP IT APRV	\$750	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$34,554	\$16,663	\$36,580	\$36,580	
033700 MAINTENANCE OF STRUCTURES	\$9,758	\$11,301	\$7,000	\$7,000	
033729 MNT STR FAC MGMT APRV	\$122	\$0	\$5,300	\$5,300	
033791 CHGS FAC MGMT MAINT STR	\$58,623	\$48,153	\$68,798	\$68,798	
033797 ISF MNT STR OTHER DEPT CHGS	\$2,847	\$238	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$899	\$906	\$5,750	\$5,750	
034100 MEMBERSHIPS	\$10,193	\$7,871	\$5,500	\$5,500	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$11,981	\$1,038	\$0	\$0	
034500 OFFICE EXPENSE	\$36,818	\$34,269	\$46,500	\$46,500	
034590 CHGS OC PHOTOCOPY SVS	\$402	\$330	\$491	\$491	
034591 CHGS OC POSTAGE SVS	\$3,088	\$3,618	\$3,757	\$3,757	
034592 CHGS OC OTHER SERVICES	\$4,702	\$4,578	\$5,215	\$5,215	
034800 PROF & SPECIAL SERVICES	\$2,410,464	\$1,903,688	\$2,150,336	\$2,150,336	
034802 PROF ADMIN SVS	\$1,396,525	\$1,005,981	\$1,159,658	\$1,159,658	
034811 PROF COLLECTIONS SVS	\$61,812	\$70,527	\$65,000	\$65,000	
034814 PROF COUNSELING SVS	\$271,257	\$173,228	\$193,000	\$193,000	
034817 PROF DRUG TESTING SVS	\$63,024	\$30,595	\$86,000	\$86,000	
034837 PROF PREEMPLOYMENT SVS	\$27,470	\$32,164	\$25,000	\$25,000	
034850 PROF TESTING SVS	\$0	\$1,048	\$0	\$0	
034852 PROF TRANSCRIBING SVS	\$33	\$0	\$0	\$0	
034858 PROF FINGERPRINTING SVS	\$54	\$98	\$0	\$0	
034860 PROF BENEFITS ADMIN SVS	\$109,841	\$106,188	\$106,040	\$106,040	
034890 CHGS FAC MGMT PROF SVS	\$6,807	\$6,775	\$8,153	\$8,153	
034892 CHGS IT PROFESSIONAL SVS	\$487,071	\$745,967	\$977,383	\$977,383	
035100 RENTS & LEASES OF EQUIPMENT	\$119,773	\$94,092	\$95,600	\$95,600	
035300 RENTS & LEASES OF STRUCTURES	\$82,527	\$85,920	\$86,620	\$86,620	
035500 MINOR EQUIPMENT	\$4,564	\$3,596	\$10,600	\$10,600	
035590 CHGS IT SOFTWARE EQP	\$2,386	\$736	\$26,692	\$26,692	
035591 CHGS IT HARDWARE EQP	\$47,981	\$43,683	\$30,000	\$30,000	

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035592 CHGS IT TELECOMM EQP	\$21	\$88	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$76,323	\$106,430	\$93,500	\$93,500	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$5,000	\$5,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$288	\$1,225	\$1,300	\$1,300	
035900 TRANSPORTATION & TRAVEL	\$24,637	\$41,811	\$36,280	\$36,280	
035940 TRANS/TRVL FUEL	\$20,029	\$22,659	\$24,400	\$24,400	
035942 TRANS/TRVL TRAINING	\$92,630	\$138,798	\$61,665	\$61,665	
035990 CHGS FLEET TRANS/TRVL	\$48,700	\$58,393	\$71,252	\$71,252	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$2,543	\$1,236	\$3,750	\$3,750	
036100 UTILITIES	\$59,415	\$41,398	\$52,625	\$52,625	
036131 UTIL MISC UTILITIES	\$20,074	\$18,534	\$20,000	\$20,000	
SERVICES AND SUPPLIES	\$5,821,673	\$5,075,155	\$5,836,427	\$5,836,427	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$267,052	\$227,529	\$277,051	\$277,051	
050003 BUILDING & EQUIP COST PLAN CHG	\$41,268	\$86,627	\$77,024	\$77,024	
050800 TAXES & ASSESSMENTS	\$1,041	\$1,042	\$1,053	\$1,053	
052004 SUPP/CARE MINORS/WARDS	\$5,588	\$76,248	\$107,000	\$107,000	
052009 SUPP/CARE ADULTS	\$258,939	\$274,158	\$400,000	\$400,000	
OTHER CHARGES	\$573,891	\$665,605	\$862,128	\$862,128	
Category: 070 CAPITAL ASSETS					
065357 CASE MANAGEMENT SYSTEM	\$0	\$0	\$180,000	\$180,000	
CAPITAL ASSETS	\$0	\$0	\$180,000	\$180,000	
Category: 080 INTRAFUND TRANSFERS					
088262 C/A JUVENILE HALL	(\$771,037)	(\$711,710)	(\$808,722)	(\$808,722)	
088263 C/A PROBATION	(\$1,577,578)	(\$1,427,650)	(\$1,757,187)	(\$1,757,187)	
088422 C/A ALCOHOL & DRUG	(\$91,049)	(\$94,732)	(\$111,600)	(\$111,600)	
088501 C/A SOCIAL SERVICES	(\$13,820)	(\$11,593)	(\$27,000)	(\$27,000)	
INTRAFUND TRANSFERS	(\$2,453,485)	(\$2,245,686)	(\$2,704,509)	(\$2,704,509)	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$58,043	\$3,385	\$0	\$0	
095260 TRAN OUT JAIL	\$0	\$100,000	\$0	\$0	
095940 TRAN OUT FLEET MGMT	\$26,897	\$0	\$0	\$0	
OTHER FINANCING USES	\$84,941	\$103,385	\$0	\$0	
Total Expenditures/Appropriations:	\$11,282,668	\$10,868,456	\$12,609,236	\$12,609,236	

Budget Unit: 263 - PROBATION (FUND 0195)

Function: PUBLIC PROTECTION

Activity: DETENTION AND CORRECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$826,958	(\$226,903)	\$3,773,013	\$3,773,013

AGRICULTURAL COMMISSIONER/SEALER OF WEIGHTS & MEASURES

Fund 0060 General, Budget Unit 280

Rick Gurrola, Agricultural Commissioner/Sealer of Weights & Measures

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$2 million and revenues in the amount of \$1 million which results in a net County cost of \$1 million (after adjusting for various designated fund activity) which is a General Fund expense. The FY 2019-20 Requested net County cost is \$36,738 over the FY 2018-19 Adjusted net County cost; however, this department has sufficient projected FY 2018-19 "savings" to cover the difference.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended changes.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
211300 DEVICE REPAIRMAN LICENSE	\$1,401	\$1,018	\$1,200	\$1,200	\$1,200
211320 WEIGH/MEASURE DEVICE REG	\$172,142	\$172,217	\$172,500	\$172,500	\$172,500
216900 OTHER LICENSES & PERMITS	\$7,756	\$7,930	\$7,500	\$7,500	\$7,500
LICENSES, PERMITS & FRANCHISES	\$181,300	\$181,165	\$181,200	\$181,200	\$181,200
Category: 300 FINES, FORFEITURES & PENALTIES					
318600 AG COMM/SEALER FINES	\$4,287	\$7,804	\$4,200	\$4,200	\$4,200
FINES, FORFEITURES & PENALTIES	\$4,287	\$7,804	\$4,200	\$4,200	\$4,200
Category: 500 INTERGOVERNMENTAL REVENUES					
539130 STATE AGRICULTURAL/WTS & MEAS	\$7,650	\$8,353	\$15,500	\$15,500	\$15,500
539140 ST AG CERT FARMERS MKT INSPCTN	\$400	\$0	\$500	\$500	\$500
539150 STATE DETECTION TRAPPING	\$77,118	\$140,107	\$70,000	\$70,000	\$70,000
539160 STATE ORGANIC INSPECTIONS	\$6,355	\$11,377	\$4,500	\$4,500	\$4,500
539170 STATE PESTICIDE ENFORCEMENT	\$5,196	\$1,620	\$800	\$800	\$800
539180 STATE AID NURSERY INSPECTION	\$3,948	\$5,670	\$5,000	\$5,000	\$5,000
539190 STATE HIGH RISK PEST EXCLUSION	\$14,618	\$39,264	\$75,000	\$75,000	\$75,000
539200 STATE UNCLAIMED GAS TAXES	\$315,934	\$441,969	\$430,000	\$430,000	\$430,000
539210 STATE APIARY CONTRACT	\$0	\$9,614	\$15,500	\$15,500	\$15,500
556000 FEDERAL GRAZING FEES	\$931	\$1,694	\$1,200	\$1,200	\$1,200
560151 FED GLASSY WING SHARP SHOOT	\$49,746	\$47,599	\$52,000	\$52,000	\$52,000
INTERGOVERNMENTAL REVENUES	\$481,899	\$707,270	\$670,000	\$670,000	\$670,000
Category: 600 CHARGES FOR SERVICES					
673101 AG CERTIFICATE SURCHG CCR 4075	\$951	\$966	\$900	\$900	\$900
673400 CONTROL A WEED PESTS	\$49,816	\$40,495	\$43,000	\$43,000	\$43,000
673401 CDFA QUARANTINE	\$101	\$829	\$500	\$500	\$500
673600 PESTICIDE INSPECTION	\$116,225	\$127,364	\$118,500	\$118,500	\$118,500
692100 PHOTOCOPIES	\$10	\$8	\$25	\$25	\$25
693001 CHARGES FOR SERVICES	\$32,666	\$30,208	\$33,500	\$33,500	\$33,500
CHARGES FOR SERVICES	\$199,772	\$199,873	\$196,425	\$196,425	\$196,425
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$209	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$209	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$6,430	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$6,430	\$0	\$0	\$0
Total Revenues:	\$867,258	\$1,102,753	\$1,051,825	\$1,051,825	\$1,051,825

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

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$703,866	\$747,935	\$860,000	\$860,000
011200	TERMINATION/SPECIAL PAY	\$0	\$15,296	\$500	\$500
017000	EXTRA HELP	\$56,336	\$67,154	\$63,000	\$63,000
017509	HOLIDAY OVERTIME PAY	\$0	\$96	\$300	\$300
017517	CELL/PDA COMM ALLOWANCE PROG	\$2,280	\$2,141	\$2,400	\$2,400
018100	EMPLOYER SHARE FICA	\$52,820	\$58,128	\$68,000	\$68,000
018201	EMPLOYER SHARE RETIREMENT	\$126,100	\$147,962	\$187,000	\$187,000
018204	EMPLOYER SHARE DEFERRED COMP	\$10,875	\$8,375	\$9,500	\$9,500
018205	EMPLOYER SHARE 401A	\$0	\$197	\$7,000	\$7,000
018300	EMPLOYER SHARE HEALTH INSUR	\$181,589	\$196,714	\$243,000	\$243,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$21,095	\$22,162	\$34,000	\$34,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,433	\$1,290	\$1,100	\$1,100
018500	WORKERS COMP EXPOSURE	\$9,598	\$6,932	\$2,500	\$2,500
018501	WORKERS COMP EXPERIENCE	\$71,974	\$45,504	\$12,000	\$12,000
SALARIES AND BENEFITS		\$1,238,970	\$1,319,892	\$1,490,300	\$1,490,300

Category: 030 SERVICES AND SUPPLIES

032100	AGRICULTURAL EXPENSE	\$4,446	\$7,702	\$7,500	\$7,500
032300	CLOTHING/PERSONAL SUPPLIES XP	\$323	\$1,649	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$3,530	\$3,698	\$10,500	\$10,500
032591	CHGS IT COMM	\$4,938	\$6,199	\$7,034	\$7,034
032700	FOOD EXPENSE	\$180	\$65	\$1,200	\$1,200
032900	HOUSEHOLD EXPENSE	\$784	\$530	\$800	\$800
032992	CHGS FAC MGMT HSHLD XP	\$0	\$0	\$200	\$200
033102	INSUR XP LIABILITY EXPOSURE	\$2,773	\$2,179	\$2,130	\$2,130
033103	INSUR XP MISCELLANEOUS	\$576	\$450	\$420	\$420
033105	INSUR XP LIABILITY EXPERIENCE	\$3,426	\$2,176	\$3,324	\$3,324
033500	MAINTENANCE OF EQUIPMENT	\$5,155	\$10,358	\$10,000	\$10,000
033533	MNT EQP FLEET MGMT APRV	\$0	\$0	\$850	\$850
033592	CHGS IT MNT HARD/SOFTWARE	\$1,726	\$2,045	\$1,982	\$1,982
033700	MAINTENANCE OF STRUCTURES	\$514	\$1,930	\$500	\$500
033791	CHGS FAC MGMT MAINT STR	\$0	\$0	\$1,700	\$1,700
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$150	\$0	\$8,000	\$8,000
034100	MEMBERSHIPS	\$6,600	\$3,185	\$3,400	\$3,400
034310	MISC XP PRIOR PERIOD EXP ADJ	\$814	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$6,641	\$8,575	\$8,500	\$8,500
034590	CHGS OC PHOTOCOPY SVS	\$0	\$0	\$100	\$100
034591	CHGS OC POSTAGE SVS	\$1,253	\$1,154	\$1,716	\$1,716
034592	CHGS OC OTHER SERVICES	\$1,960	\$1,906	\$2,136	\$2,136

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$121,835	\$43,985	\$127,000	\$127,000	
034837 PROF PREEMPLOYMENT SVS	\$1,116	\$3,792	\$2,750	\$2,750	
034858 PROF FINGERPRINTING SVS	\$0	\$49	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$30,519	\$33,993	\$40,121	\$40,121	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,510	\$1,202	\$1,200	\$1,200	
035300 RENTS & LEASES OF STRUCTURES	\$65,103	\$67,034	\$68,166	\$68,166	
035500 MINOR EQUIPMENT	\$285	\$4,750	\$10,000	\$10,000	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$1,200	\$1,200	
035590 CHGS IT SOFTWARE EQP	\$0	\$460	\$850	\$850	
035591 CHGS IT HARDWARE EQP	\$6,236	\$10,356	\$11,000	\$11,000	
035592 CHGS IT TELECOMM EQP	\$0	\$204	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,158	\$1,288	\$38,700	\$38,700	
035900 TRANSPORTATION & TRAVEL	\$10,938	\$7,636	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$20,970	\$27,239	\$29,750	\$29,750	
035990 CHGS FLEET TRANS/TRVL	\$27,006	\$28,361	\$29,638	\$29,638	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$83	\$109	\$150	\$150	
036100 UTILITIES	\$9,226	\$9,055	\$10,100	\$10,100	
SERVICES AND SUPPLIES	\$341,787	\$293,327	\$456,117	\$456,117	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$47,730	\$49,437	\$41,412	\$41,412	
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$501	\$4,645	\$4,645	
050800 TAXES & ASSESSMENTS	\$14	\$14	\$25	\$25	
OTHER CHARGES	\$47,745	\$49,953	\$46,082	\$46,082	
Category: 070 CAPITAL ASSETS					
065059 1 PRINTER	\$0	\$5,931	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$66,711	\$0	\$0	
CAPITAL ASSETS	\$0	\$72,643	\$0	\$0	
Category: 095 OTHER FINANCING USES					
095940 TRAN OUT FLEET MGMT	\$27,735	\$0	\$0	\$0	
OTHER FINANCING USES	\$27,735	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$1,656,238	\$1,735,816	\$1,992,499	\$1,992,499	
Net Cost:	\$788,979	\$633,063	\$940,674	\$940,674	

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

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$2.6 million and revenues in the amount of \$1.8 million. Expenditures for FY 2019-20 are increased by \$76,268 and revenues increased by \$186,942 as compared to the FY 2018-19 adjusted budget. Based upon estimates for FY 2018-19, it is anticipated the department will end the fiscal year under budget by approximately \$400,000. Total expenditures exceed total revenue by \$1,177,215 and will be covered by a combination of FY 2018-19 savings, fund balance and the General Fund.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a \$117,500 increase to Salaries and Benefits to add one Building Inspector III position, the movement of \$74,000 (from a transfer in from Accumulated Capital Outlay to Professional and Special Services) to be incurred for a pavement project, and a decrease of \$75,000 as a technical adjustment.

PENDING ISSUES AND POLICY CONSIDERATIONS

Building activity has been increasing slowly but steadily since 2011. The long-term trend remains positive, but somewhat uncertain. This uncertainty has been exacerbated by the destruction of nearly 1,100 homes and damage to nearly 200 additional homes in the greater Redding area in 2018 as a result of the Carr Fire. With approximately 800 homes destroyed within the unincorporated area, building permit applications have been received for 100 of those homes to date. It is unknown if the other approximately 700 homes will be rebuilt and if so, how quickly.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 282 - BUILDING INSPECTION (FUND 0060)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
212100 APPLICATION FILING FEE	\$628,978	\$693,872	\$540,000	\$540,000	\$540,000
212200 BUILDING PERMIT FEES	\$690,776	\$972,895	\$610,000	\$610,000	\$610,000
212201 BUILDING STANDARD PERMIT FEES	\$4,333	\$4,684	\$5,000	\$5,000	\$5,000
212210 CASP CERTIFICATION TRNG FEE	\$0	\$5,274	\$15,000	\$15,000	\$15,000
212220 GRADING PERMIT	\$37,725	\$87,309	\$42,000	\$42,000	\$42,000
212250 PERMIT FEE RENEWAL	\$57,599	\$83,356	\$60,000	\$60,000	\$60,000
212300 ELECTRIC PERMIT FEES	\$127,709	\$171,860	\$93,000	\$93,000	\$93,000
212400 GAS PERMIT FEE	\$48,515	\$45,159	\$40,000	\$40,000	\$40,000
212500 PLUMBING PERMIT FEE	\$19,906	\$24,955	\$20,000	\$20,000	\$20,000
212600 STRONG MOTION INSTR PROG	\$16,302	\$14,488	\$14,000	\$14,000	\$14,000
212700 MOBILEHOME UTILITY	\$5,723	\$15,302	\$9,000	\$9,000	\$9,000
212800 MOBILEHOME INSTALLATION	\$12,891	\$21,863	\$10,000	\$10,000	\$10,000
212900 PLAN CHECK FEES	\$116,518	\$317,797	\$160,000	\$160,000	\$160,000
212904 CODE COMPLIANCE FEES	\$15,145	\$11,517	\$12,000	\$12,000	\$12,000
LICENSES, PERMITS & FRANCHISES	\$1,782,126	\$2,470,335	\$1,630,000	\$1,630,000	\$1,630,000
Category: 300 FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$115,305	\$89,849	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$115,305	\$89,849	\$0	\$0	\$0
Category: 600 CHARGES FOR SERVICES					
692000 CHGS FOR PROFESSIONAL SVS	\$4,107	\$8,755	\$1,000	\$1,000	\$1,000
692100 PHOTOCOPIES	\$960	\$148	\$400	\$400	\$400
692760 AQMD ADMINISTRATION	\$13,641	\$0	\$5,000	\$5,000	\$5,000
CHARGES FOR SERVICES	\$18,709	\$8,903	\$6,400	\$6,400	\$6,400
Category: 700 MISCELLANEOUS REVENUES					
792509 CONTRIB HATCHET RDGE WIND PROJ	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
797600 MISCELLANEOUS SALES	\$2,912	\$2,815	\$1,000	\$1,000	\$1,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,500	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$565	\$275	\$500	\$500	\$500
799900 CASH OVER/SHORT	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$103,477	\$104,590	\$101,500	\$101,500	\$101,500
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$2,855	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$2,855	\$0	\$0	\$0
Total Revenues:	\$2,019,618	\$2,676,536	\$1,737,900	\$1,737,900	\$1,737,900
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$815,116	\$981,123	\$1,247,000	\$1,247,000	\$1,247,000

Budget Unit: 282 - BUILDING INSPECTION (FUND 0060)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
011200 TERMINATION/SPECIAL PAY	\$615	\$0	\$0	\$0	\$0
017000 EXTRA HELP	\$11,635	\$59,695	\$25,000	\$25,000	\$25,000
017502 OVERTIME PAY	\$580	\$979	\$5,000	\$5,000	\$5,000
017509 HOLIDAY OVERTIME PAY	\$351	\$0	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$1,036	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$59,145	\$73,316	\$97,000	\$97,000	\$97,000
018201 EMPLOYER SHARE RETIREMENT	\$146,847	\$197,502	\$273,000	\$273,000	\$273,000
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$146	\$2,900	\$2,900	\$2,900
018205 EMPLOYER SHARE 401A	\$0	\$0	\$2,800	\$2,800	\$2,800
018300 EMPLOYER SHARE HEALTH INSUR	\$217,338	\$257,274	\$333,000	\$333,000	\$333,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$24,451	\$29,545	\$50,000	\$50,000	\$50,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,646	\$1,655	\$1,400	\$1,400	\$1,400
018500 WORKERS COMP EXPOSURE	\$10,421	\$8,863	\$3,400	\$3,400	\$3,400
018501 WORKERS COMP EXPERIENCE	\$19,386	\$16,656	\$6,400	\$6,400	\$6,400
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$1,700	\$1,700	\$1,700
SALARIES AND BENEFITS	\$1,308,536	\$1,627,795	\$2,048,600	\$2,048,600	\$2,048,600
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$11,673	\$14,642	\$15,160	\$15,160	\$15,160
032590 CHGS FAC MGMT COMM	\$30	\$31	\$35	\$35	\$35
032591 CHGS IT COMM	\$2,690	\$2,880	\$2,792	\$2,792	\$2,792
032900 HOUSEHOLD EXPENSE	\$15	\$31	\$50	\$50	\$50
032992 CHGS FAC MGMT HSHLD XP	\$10,380	\$12,228	\$10,900	\$10,900	\$10,900
033102 INSUR XP LIABILITY EXPOSURE	\$3,013	\$2,735	\$2,900	\$2,900	\$2,900
033103 INSUR XP MISCELLANEOUS	\$949	\$762	\$720	\$720	\$720
033105 INSUR XP LIABILITY EXPERIENCE	(\$14,712)	(\$8,856)	\$5,040	\$5,040	\$5,040
033528 MNT EQP SOFTWARE	\$13,100	\$14,122	\$20,000	\$20,000	\$20,000
033592 CHGS IT MNT HARD/SOFTWARE	\$3,822	\$4,408	\$6,297	\$6,297	\$6,297
033791 CHGS FAC MGMT MAINT STR	\$6,723	\$11,116	\$11,650	\$11,650	\$11,650
034100 MEMBERSHIPS	\$455	\$1,220	\$1,500	\$1,500	\$1,500
034309 MISC XP PRIOR PERIOD REV ADJ	\$6,130	\$1,026	\$5,000	\$5,000	\$5,000
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,052	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$12,717	\$14,163	\$18,000	\$18,000	\$18,000
034536 OFFICE XP OFFICE FURNITURE	\$316	\$0	\$500	\$500	\$500
034590 CHGS OC PHOTOCOPY SVS	\$596	\$896	\$2,053	\$2,053	\$2,053
034591 CHGS OC POSTAGE SVS	\$5,129	\$3,177	\$5,450	\$5,450	\$5,450
034592 CHGS OC OTHER SERVICES	\$1,455	\$1,463	\$1,577	\$1,577	\$1,577
034800 PROF & SPECIAL SERVICES	\$90,846	\$108,778	\$276,000	\$276,000	\$276,000
034802 PROF ADMIN SVS	\$241,554	\$0	\$0	\$0	\$0
034803 PROF ADVERTISING & MKTG SVS	\$61	\$0	\$0	\$0	\$0

Budget Unit: 282 - BUILDING INSPECTION (FUND 0060)

Function: PUBLIC PROTECTION

Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034807 PROF BANK SVS	\$793	\$1,796	\$8,000	\$8,000	
034810 PROF CLEANUP SVS	\$54,694	\$63,180	\$75,000	\$75,000	
034837 PROF PREEMPLOYMENT SVS	\$1,468	\$1,807	\$1,000	\$1,000	
034890 CHGS FAC MGMT PROF SVS	\$609	\$505	\$668	\$668	
034892 CHGS IT PROFESSIONAL SVS	\$59,321	\$65,788	\$78,912	\$78,912	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,306	\$211	\$800	\$800	
035100 RENTS & LEASES OF EQUIPMENT	\$136	\$1,640	\$1,656	\$1,656	
035500 MINOR EQUIPMENT	\$480	\$125	\$0	\$0	
035535 MNR EQP COMM EQP	\$0	\$0	\$500	\$500	
035590 CHGS IT SOFTWARE EQP	\$0	\$876	\$14,200	\$14,200	
035591 CHGS IT HARDWARE EQP	\$15,154	\$9,559	\$15,000	\$15,000	
035592 CHGS IT TELECOMM EQP	\$236	\$0	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$990	\$0	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$2,253	\$389	\$10,000	\$10,000	
035940 TRANS/TRVL FUEL	\$18,927	\$18,291	\$23,000	\$23,000	
035990 CHGS FLEET TRANS/TRVL	\$44,302	\$91,174	\$92,804	\$92,804	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$32	\$200	\$200	
036100 UTILITIES	\$7,701	\$7,203	\$8,800	\$8,800	
SERVICES AND SUPPLIES	\$607,381	\$447,409	\$717,664	\$717,664	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$119,352	\$19,252	\$39,914	\$39,914	
050003 BUILDING & EQUIP COST PLAN CHG	\$6,533	\$5,405	\$8,901	\$8,901	
050800 TAXES & ASSESSMENTS	\$22	\$33	\$36	\$36	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$500	\$0	\$0	\$0	
OTHER CHARGES	\$126,408	\$24,690	\$48,851	\$48,851	
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$5,438	\$271	\$0	\$0	
CAPITAL ASSETS	\$5,438	\$271	\$0	\$0	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$74,108	\$0	\$0	\$0	
095261 TRAN OUT BURNEY SUBSTATION	\$100,000	\$100,000	\$100,000	\$100,000	
095940 TRAN OUT FLEET MGMT	\$4,164	\$0	\$0	\$0	
OTHER FINANCING USES	\$178,273	\$100,000	\$100,000	\$100,000	
Total Expenditures/Appropriations:	\$2,226,038	\$2,200,168	\$2,915,115	\$2,915,115	

Budget Unit: 282 - BUILDING INSPECTION (FUND 0060)
Function: PUBLIC PROTECTION
Activity: PROTECTION INSPECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$206,419	(\$476,367)	\$1,177,215	\$1,177,215

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

PROGRAM DESCRIPTION

This budget unit was established in March 2004 as a commitment from the County to establish a Valley Elderberry Longhorn Beetle habitat and conservation area. The habitat and conservation area are to be maintained and monitored for ten years with annual reports submitted to the U.S. Fish and Wildlife Service. A Mitigation Trust Fund was established, monies deposited and a contract entered into with the Western Shasta Resource Conservation District. The deposited funds will be used to cover expenses over the next ten years. Any residual funds, at the end of the ten year commitment, are to be returned to the State of California.

BUDGET REQUESTS

The ten year commitment ended in early 2014. There will be minimal expenditures after this period and any residual funds need to be returned to the State of California. Upon final notification from the State, funds will be returned to the State.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 285 - KNIGHTON RD BEETLE MITIGATION (FUND 0188)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$2,183	\$3,202	\$2,200	\$2,200	
REVENUE FROM MONEY & PROPERTY	\$2,183	\$3,202	\$2,200	\$2,200	
Total Revenues:	\$2,183	\$3,202	\$2,200	\$2,200	
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$0	\$201,725	\$201,725	
SERVICES AND SUPPLIES	\$0	\$0	\$201,725	\$201,725	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$68)	\$55	\$50	\$50	
OTHER CHARGES	(\$68)	\$55	\$50	\$50	
Total Expenditures/Appropriations:	(\$68)	\$55	\$201,775	\$201,775	
Net Cost:	(\$2,251)	(\$3,147)	\$199,575	\$199,575	

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

PROGRAM DESCRIPTION

The Planning Division (Division) serves as the land use permitting and information center for the County. This Division of the Department of Resource Management serves as an integral part of the planning agency for the County, which is comprised of the Board of Supervisors, Planning Commission, Planning Division, and adjunct departments. The Division serves as staff to the planning agency and the Airport Land Use Commission.

The Planning Division disseminates information to individuals, agencies and the community regarding areas designated and planned to accommodate residential, industrial, commercial or other types of development. Assistance is also provided for the Board of Supervisors and Planning Commission in the analysis, development and implementation of appropriate planning policy (General Plan, Specific Plans, Airport Land Use Plans, Resource Plans, etc.). The Planning Division develops and regularly updates zoning ordinance language and amendments, and other ordinances and policies as directed by the Board of Supervisors.

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$2.02 million and revenues in the amount of \$575,800. Total expenditures exceed total revenues by \$1.45 million and will be covered by a combination of FY 2018-19 savings, fund balance, and the General Fund.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net-zero technical adjustment of \$1,900.

PENDING ISSUES AND POLICY CONSIDERATIONS

Applicant-driven planning activity has been very slow to rebound from the recession, but is beginning to show signs of increase. The Division is concentrating on projects including the Housing Element Program Implementation and its associated Environmental Impact Report (EIR), and a major wind energy project and its associated EIR. The Division is currently working on several new ordinances and amendments to existing ordinances (short term rentals, agritourism, cannabis cultivation, and wireless internet facilities). Expenditure for the overall General Plan Update (including mandatory general plan amendments associated with the recent Housing Element Update and the pending 2020-2028 Housing Element Update to be completed in 2020) has been included in the budget for FY 2019-20.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 286 - PLANNING (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 200	LICENSES, PERMITS & FRANCHISES				
214000	ZONING APPLICATIONS	\$39,498	\$1,240	\$30,000	\$30,000
214050	ZONING PLAN REVIEW FEE	\$70,909	\$75,011	\$80,000	\$80,000
216100	USE PERMITS	\$126,821	\$126,548	\$120,000	\$120,000
LICENSES, PERMITS & FRANCHISES		\$237,228	\$202,800	\$230,000	\$230,000

Category: 600	CHARGES FOR SERVICES				
671100	PROP LINE ADJ/COMPL CERT	\$64,706	\$65,577	\$90,000	\$90,000
671101	PUBLICATION FEES	\$0	\$0	\$500	\$500
671102	RECLAMATION PLAN FEES	\$4,209	\$737	\$3,000	\$3,000
671103	VARIANCE PERMIT FEES	\$5,209	\$3,721	\$5,000	\$5,000
671104	ADDRESSING FEES	\$25,552	\$21,422	\$25,000	\$25,000
671105	CDF PROJECT REVIEW FEE	\$130	\$55	\$500	\$500
671300	PARCEL & TRACT MAPS	\$67,099	\$56,174	\$60,000	\$60,000
671710	SURFACE MINING & RECLM ACT FEE	\$87,768	\$92,250	\$93,000	\$93,000
671800	GEN & SPECIFIC PLAN FEES	\$0	\$1,444	\$2,800	\$2,800
671802	GEN PLAN MAINTENANCE FEES	\$37,243	\$39,544	\$35,000	\$35,000
676100	BOARD APPEALS	\$0	\$559	\$500	\$500
692000	CHGS FOR PROFESSIONAL SVS	\$20,490	\$56,985	\$30,000	\$30,000
692100	PHOTOCOPIES	\$98	\$519	\$500	\$500
CHARGES FOR SERVICES		\$312,508	\$338,992	\$345,800	\$345,800

Category: 700	MISCELLANEOUS REVENUES				
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,944	\$0	\$0
MISCELLANEOUS REVENUES		\$0	\$1,944	\$0	\$0

Total Revenues:		\$549,737	\$543,737	\$575,800	\$575,800
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$829,980	\$848,856	\$874,000	\$874,000
011200	TERMINATION/SPECIAL PAY	\$21,406	\$449	\$0	\$0
017000	EXTRA HELP	\$18,090	\$26,981	\$18,000	\$18,000
017502	OVERTIME PAY	\$4,448	\$1,089	\$5,000	\$5,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,242	\$1,686	\$0	\$0
018100	EMPLOYER SHARE FICA	\$62,073	\$62,620	\$69,000	\$69,000
018201	EMPLOYER SHARE RETIREMENT	\$147,567	\$165,523	\$191,000	\$191,000
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$146	\$2,900	\$2,900
018205	EMPLOYER SHARE 401A	\$96	\$1,909	\$2,600	\$2,600
018300	EMPLOYER SHARE HEALTH INSUR	\$179,271	\$175,791	\$187,000	\$187,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$24,807	\$24,760	\$35,000	\$35,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,730	\$1,383	\$1,000	\$1,000

Budget Unit: 286 - PLANNING (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$10,770	\$7,438	\$2,400	\$2,400	
018501 WORKERS COMP EXPERIENCE	\$723	\$408	\$200	\$200	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$1,900	\$1,900	
SALARIES AND BENEFITS	\$1,303,209	\$1,319,045	\$1,390,000	\$1,390,000	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$4,199	\$4,692	\$7,800	\$7,800	
032590 CHGS FAC MGMT COMM	\$39	\$40	\$42	\$42	
032591 CHGS IT COMM	\$2,495	\$2,696	\$2,850	\$2,850	
032900 HOUSEHOLD EXPENSE	\$0	\$32	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$13,451	\$15,829	\$17,600	\$17,600	
033102 INSUR XP LIABILITY EXPOSURE	\$3,184	\$2,298	\$2,200	\$2,200	
033103 INSUR XP MISCELLANEOUS	\$915	\$712	\$672	\$672	
033105 INSUR XP LIABILITY EXPERIENCE	\$113,311	\$71,118	\$58,152	\$58,152	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$300	\$300	
033528 MNT EQP SOFTWARE	\$0	\$10,972	\$20,000	\$20,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,097	\$1,248	\$1,202	\$1,202	
033791 CHGS FAC MGMT MAINT STR	\$8,173	\$13,579	\$22,042	\$22,042	
034100 MEMBERSHIPS	\$1,774	\$860	\$1,800	\$1,800	
034309 MISC XP PRIOR PERIOD REV ADJ	\$9,411	\$165	\$4,000	\$4,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$291	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$13,913	\$11,625	\$13,000	\$13,000	
034536 OFFICE XP OFFICE FURNITURE	\$641	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$1,580	\$1,194	\$1,417	\$1,417	
034591 CHGS OC POSTAGE SVS	\$3,621	\$2,824	\$3,952	\$3,952	
034592 CHGS OC OTHER SERVICES	\$1,428	\$1,422	\$1,557	\$1,557	
034800 PROF & SPECIAL SERVICES	\$72,536	\$37,094	\$200,000	\$200,000	
034802 PROF ADMIN SVS	\$98,233	\$0	\$0	\$0	
034803 PROF ADVERTISING & MKTG SVS	\$754	\$0	\$0	\$0	
034807 PROF BANK SVS	\$0	\$0	\$2,000	\$2,000	
034828 PROF LEGAL SVS	\$30,316	\$24,164	\$35,000	\$35,000	
034837 PROF PREEMPLOYMENT SVS	\$832	\$169	\$300	\$300	
034839 PROF PROGRAM SVS	\$3,900	\$3,825	\$4,000	\$4,000	
034890 CHGS FAC MGMT PROF SVS	\$789	\$654	\$867	\$867	
034892 CHGS IT PROFESSIONAL SVS	\$26,312	\$26,183	\$30,909	\$30,909	
034893 PROP TAX ADMIN SVS	\$75	\$0	\$0	\$0	
034900 PUBLICATIONS & LEGAL NOTICES	\$11,180	\$10,726	\$9,000	\$9,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,783	\$2,542	\$4,000	\$4,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,008	\$1,056	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$239	\$235	\$1,000	\$1,000	

Budget Unit: 286 - PLANNING (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$5,400	\$5,400	
035591 CHGS IT HARDWARE EQP	\$5,903	\$3,525	\$7,200	\$7,200	
035592 CHGS IT TELECOMM EQP	\$0	\$0	\$500	\$500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$400	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$2,649	\$3,278	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$341	\$497	\$1,000	\$1,000	
035947 TRANS/TRVL VOLUNTEER	\$1,467	\$604	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$1,753	\$1,644	\$1,702	\$1,702	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$29	\$145	\$200	\$200	
036100 UTILITIES	\$9,982	\$9,336	\$11,925	\$11,925	
SERVICES AND SUPPLIES	\$453,020	\$266,998	\$480,589	\$480,589	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$33,672	\$35,895	\$145,510	\$145,510	
050003 BUILDING & EQUIP COST PLAN CHG	\$11,080	\$9,704	\$11,624	\$11,624	
050800 TAXES & ASSESSMENTS	\$28	\$29	\$47	\$47	
OTHER CHARGES	\$44,781	\$45,628	\$157,181	\$157,181	
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$5,438	\$271	\$0	\$0	
CAPITAL ASSETS	\$5,438	\$271	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088282 C/A BUILDING INSPECTION	(\$143,321)	\$0	\$0	\$0	
INTRAFUND TRANSFERS	(\$143,321)	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$1,663,129	\$1,631,944	\$2,027,770	\$2,027,770	
Net Cost:	\$1,113,391	\$1,088,206	\$1,451,970	\$1,451,970	

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

PROGRAM DESCRIPTION

The Coroner's Office provides inquiry and investigation of all unattended or suspicious deaths that occur within the jurisdictional boundaries of Shasta County in order to determine the cause, mode and manner of the deaths. The Coroner's Office may allow physicians to complete certificates of death when the physician knows the cause(s). The Coroner's Office is also required to determine the true identity of the deceased, notify next of kin, safeguard the property of the deceased, inter indigent or unclaimed dead, and perform other vital functions as they relate to the responsibilities of the Coroner's Office.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$1.5 million and revenues in the amount of \$1.2 million. This results in a net County cost of \$216,707 which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommends net zero corrections for energy retrofit charges and central services cost plan charges. The net County cost remains at \$216,707 which will come from public safety reserves.

PENDING ISSUES AND POLICY CONSIDERATION

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
216600 BURIAL PERMITS	\$6,710	\$7,789		\$6,700	\$6,700
LICENSES, PERMITS & FRANCHISES	\$6,710	\$7,789		\$6,700	\$6,700
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$259,000	\$259,000		\$259,000	\$259,000
INTERGOVERNMENTAL REVENUES	\$259,000	\$259,000		\$259,000	\$259,000
Category: 600 CHARGES FOR SERVICES					
692002 REIMBURSE COUNTY BURIALS	\$795	\$795		\$0	\$0
692003 MORGUE FEES OTHER COUNTIES	\$250	\$0		\$0	\$0
692010 X RAY FEES	\$850	\$1,730		\$0	\$0
692100 PHOTOCOPIES	\$117	\$227		\$135	\$135
692690 FORENSIC PATHOLOGY SERVICES	\$3,914	\$18,643		\$9,000	\$9,000
692700 REIMB MISC SERVICES	\$25,915	\$25,600		\$20,000	\$20,000
692702 REIMB SUPPLIES & MAINT	\$80	\$511		\$200	\$200
CHARGES FOR SERVICES	\$31,921	\$47,506		\$29,335	\$29,335
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$3,340	\$2,386		\$2,000	\$2,000
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2	\$22,543		\$0	\$0
MISCELLANEOUS REVENUES	\$3,342	\$24,929		\$2,000	\$2,000
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$977,555	\$946,181		\$946,181	\$946,181
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$5,989	\$0		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$983,544	\$946,181		\$946,181	\$946,181
Total Revenues:	\$1,284,518	\$1,285,406		\$1,243,216	\$1,243,216
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$529,671	\$564,232		\$605,000	\$605,000
011200 TERMINATION/SPECIAL PAY	\$875	\$0		\$12,292	\$12,292
017000 EXTRA HELP	\$18,507	\$0		\$0	\$0
017502 OVERTIME PAY	\$43,606	\$47,477		\$50,000	\$50,000
017505 STANDBY PAY	\$14,634	\$14,077		\$15,000	\$15,000
017508 OVERTIME PAY FIRE FIGHT	\$0	\$261		\$0	\$0
017509 HOLIDAY OVERTIME PAY	\$625	\$216		\$1,000	\$1,000
018100 EMPLOYER SHARE FICA	\$34,277	\$36,100		\$41,000	\$41,000
018201 EMPLOYER SHARE RETIREMENT	\$121,459	\$137,937		\$167,000	\$167,000
018300 EMPLOYER SHARE HEALTH INSUR	\$115,464	\$114,549		\$121,000	\$121,000
018306 EMPLOYER SHR SURVIVOR BENEFIT	\$62	\$0		\$0	\$0

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1		2	3	4	5
018307	EMPLYR SHR OTHER POST EMP BEN	\$15,836	\$16,608	\$24,000	\$24,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,943	\$989	\$800	\$800
018500	WORKERS COMP EXPOSURE	\$7,660	\$5,313	\$1,900	\$1,900
018501	WORKERS COMP EXPERIENCE	\$119,215	\$93,600	\$32,000	\$32,000
SALARIES AND BENEFITS		\$1,023,840	\$1,031,363	\$1,070,992	\$1,070,992
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$800	\$800	\$800	\$800
032329	CLTHG/PERS UNIFORMS	\$1,014	\$0	\$1,000	\$1,000
032500	COMMUNICATIONS EXPENSE	\$2,344	\$2,415	\$2,874	\$2,874
032526	COMM CELL PHONES	\$648	\$652	\$663	\$663
032591	CHGS IT COMM	\$2,134	\$1,998	\$1,924	\$1,924
032900	HOUSEHOLD EXPENSE	\$4,529	\$5,444	\$5,500	\$5,500
032928	HSHLD XP LAUNDRY SVS	\$6,576	\$6,464	\$5,784	\$5,784
032992	CHGS FAC MGMT HSHLD XP	\$3,886	\$4,195	\$3,900	\$3,900
033102	INSUR XP LIABILITY EXPOSURE	\$2,214	\$1,641	\$1,600	\$1,600
033103	INSUR XP MISCELLANEOUS	\$1,014	\$768	\$828	\$828
033105	INSUR XP LIABILITY EXPERIENCE	\$11,115	\$6,673	\$5,220	\$5,220
033500	MAINTENANCE OF EQUIPMENT	\$1,906	\$1,344	\$2,500	\$2,500
033526	MNT EQP VEHICLES	\$0	\$3	\$10	\$10
033530	MNT EQP RADIOS	\$0	\$0	\$700	\$700
033531	MNT EQP IT APRV	\$21	\$0	\$0	\$0
033592	CHGS IT MNT HARD/SOFTWARE	\$711	\$774	\$1,864	\$1,864
033700	MAINTENANCE OF STRUCTURES	\$15	\$0	\$75	\$75
033729	MNT STR FAC MGMT APRV	\$0	\$7	\$75	\$75
033791	CHGS FAC MGMT MAINT STR	\$25,372	\$14,641	\$41,043	\$41,043
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$14,500	\$16,867	\$17,000	\$17,000
034100	MEMBERSHIPS	\$744	\$845	\$875	\$875
034310	MISC XP PRIOR PERIOD EXP ADJ	\$3,089	\$0	\$1,000	\$1,000
034500	OFFICE EXPENSE	\$4,242	\$3,009	\$3,800	\$3,800
034526	OFFICE XP POSTAGE	\$33	\$0	\$20	\$20
034590	CHGS OC PHOTOCOPY SVS	\$30	\$30	\$70	\$70
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$10	\$10
034592	CHGS OC OTHER SERVICES	\$29	\$89	\$50	\$50
034800	PROF & SPECIAL SERVICES	\$13,936	\$12,364	\$15,000	\$15,000
034809	PROF BURIAL/FUNERAL SVS	\$40,527	\$39,762	\$31,800	\$31,800
034823	PROF HEALTH SVS	\$0	\$0	\$255	\$255
034834	PROF PATHOLOGY SVS	\$57,007	\$57,645	\$58,000	\$58,000
034837	PROF PREEMPLOYMENT SVS	\$805	\$0	\$1,000	\$1,000
034852	PROF TRANSCRIBING SVS	\$6,352	\$2,141	\$3,325	\$3,325

Budget Unit: 287 - CORONER (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034892 CHGS IT PROFESSIONAL SVS	\$17,425	\$19,252	\$26,274	\$26,274	
035100 RENTS & LEASES OF EQUIPMENT	\$1,827	\$1,898	\$1,800	\$1,800	
035300 RENTS & LEASES OF STRUCTURES	\$0	\$0	\$350	\$350	
035500 MINOR EQUIPMENT	\$6,951	\$7,907	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$1,800	\$1,800	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$3,300	\$3,300	
035592 CHGS IT TELECOMM EQP	\$86	\$0	\$100	\$100	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$486	\$511	\$350	\$350	
035743 SP DEPT XP PERMITS/LICENSES	\$820	\$0	\$850	\$850	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$792	\$421	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$544	\$0	\$0	
035940 TRANS/TRVL FUEL	\$6,496	\$7,313	\$7,800	\$7,800	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$100	\$100	
035942 TRANS/TRVL TRAINING	\$9,736	\$2,303	\$9,000	\$9,000	
035990 CHGS FLEET TRANS/TRVL	\$30,770	\$20,465	\$26,644	\$26,644	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$88	\$200	\$200	
036100 UTILITIES	\$17,511	\$16,372	\$18,000	\$18,000	
SERVICES AND SUPPLIES	\$298,510	\$257,657	\$311,133	\$311,133	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$32,216	\$54,117	\$38,283	\$38,283	
050003 BUILDING & EQUIP COST PLAN CHG	\$10,152	\$14,801	\$37,707	\$37,707	
050800 TAXES & ASSESSMENTS	\$85	\$85	\$100	\$100	
OTHER CHARGES	\$42,453	\$69,004	\$76,090	\$76,090	
Category: 070 CAPITAL ASSETS					
065349 1 MICROSCOPE	\$9,935	\$0	\$0	\$0	
CAPITAL ASSETS	\$9,935	\$0	\$0	\$0	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$5,989	\$0	\$0	\$0	
095806 TRAN OUT ENERGY RETROFIT	\$0	\$0	\$1,708	\$1,708	
OTHER FINANCING USES	\$5,989	\$0	\$1,708	\$1,708	
Total Expenditures/Appropriations:	\$1,380,729	\$1,358,026	\$1,459,923	\$1,459,923	
Net Cost:	\$96,210	\$72,619	\$216,707	\$216,707	

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

PROGRAM DESCRIPTION

The dispatch operation of the Sheriff's Office is conducted by the Shasta Area Safety Communications Agency (SHASCOM), which is a Joint Powers Agency (JPA) of the County of Shasta and the cities of Redding and Anderson. SHASCOM provides 24-hour dispatch services for incoming 9-1-1 calls and several law enforcement, fire, and ambulance entities. The Sheriff's Office dispatch costs are included in this budget unit.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$1.5 million and revenues in the amount of \$1.3 million. This results in a net County cost of \$217,449 which will come from public safety reserves.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Sheriff.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 288 - DISPATCH (FUND 0195)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
549601 STATE PROP 172 PUBLIC SFTY FND	\$351,400	\$351,400	\$351,400	\$351,400	\$351,400
INTERGOVERNMENTAL REVENUES	\$351,400	\$351,400	\$351,400	\$351,400	\$351,400
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$928,503	\$925,185	\$925,185	\$925,185	\$925,185
OTHR FINANCING SOURCES TRAN IN	\$928,503	\$925,185	\$925,185	\$925,185	\$925,185
Total Revenues:	\$1,279,903	\$1,276,585	\$1,276,585	\$1,276,585	\$1,276,585
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$485	\$806	\$600	\$600	\$600
SERVICES AND SUPPLIES	\$485	\$806	\$600	\$600	\$600
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$6,529	\$5,987	\$4,791	\$4,791	\$4,791
051351 CONTR TO CITY OF REDDING	\$68,195	\$66,491	\$68,449	\$68,449	\$68,449
051386 CONTR TO SHASCOM	\$1,312,432	\$1,411,344	\$1,427,132	\$1,427,132	\$1,427,132
OTHER CHARGES	\$1,387,157	\$1,483,823	\$1,500,372	\$1,500,372	\$1,500,372
Category: 080 INTRAFUND TRANSFERS					
088227 C/A DISTRICT ATTORNEY	(\$3,207)	(\$3,435)	(\$3,469)	(\$3,469)	(\$3,469)
088263 C/A PROBATION	(\$3,207)	(\$3,435)	(\$3,469)	(\$3,469)	(\$3,469)
INTRAFUND TRANSFERS	(\$6,414)	(\$6,870)	(\$6,938)	(\$6,938)	(\$6,938)
Total Expenditures/Appropriations:	\$1,381,228	\$1,477,759	\$1,494,034	\$1,494,034	\$1,494,034
Net Cost:	\$101,325	\$201,174	\$217,449	\$217,449	\$217,449

ASSESSOR/RECORDER-RECORDER
Fund 0060 General, Budget Unit 290
Leslie Morgan, Assessor/Recorder

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$1.3 million and revenues in the amount of \$1 million. After adjusting for various designated fund balance activities, this results in a net County cost of \$341,523 which is a General Fund expense. The FY 2019-20 Requested net County cost is \$39,492 over the FY 2018-19 Adjusted net County cost; however, this department has some projected FY 2018-19 "savings" to cover about half of the difference.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the CEO recommendation.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 290 - RECORDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
216300 MARRIAGE LICENSE	\$1,061	\$976	\$250	\$250	
LICENSES, PERMITS & FRANCHISES	\$1,061	\$976	\$250	\$250	
Category: 600 CHARGES FOR SERVICES					
679200 RECORDERS FEES	\$744,644	\$776,219	\$700,000	\$700,000	
679201 RECORDER FEES DEPTS	\$1,380	(\$1,003)	\$0	\$0	
679202 RECORDER FEES ELECTRONIC PMTS	(\$31,201)	(\$195)	\$0	\$0	
679210 RECORDERS MICROGRAPHICS FEES	\$39,807	\$38,126	\$35,600	\$35,600	
679220 RECORDERS MODERNIZATION FEES	\$165,908	\$155,691	\$165,000	\$165,000	
679230 RECORDERS VITAL/HLTH STATISTIC	\$23,026	\$26,288	\$24,500	\$24,500	
679301 R/F SOCIAL SECURITY FEES	\$24,570	\$17,549	\$16,500	\$16,500	
679302 R/F REAL ESTATE FEES	(\$156)	\$0	\$0	\$0	
679304 R/F ELEC RECORD DELIVRY SYS	\$39,077	\$37,410	\$41,000	\$41,000	
CHARGES FOR SERVICES	\$1,007,056	\$1,050,085	\$982,600	\$982,600	
Category: 700 MISCELLANEOUS REVENUES					
797441 SALE OF OFFICIAL RECORDS	\$42,600	\$48,000	\$50,400	\$50,400	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$18	\$3,306	\$0	\$0	
799900 CASH OVER/SHORT	\$1,805	\$2,083	\$250	\$250	
MISCELLANEOUS REVENUES	\$44,423	\$53,390	\$50,650	\$50,650	
Total Revenues:	\$1,052,541	\$1,104,452	\$1,033,500	\$1,033,500	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$248,921	\$318,297	\$372,000	\$372,000	
011200 TERMINATION/SPECIAL PAY	(\$279)	\$6	\$0	\$0	
017000 EXTRA HELP	\$5,344	\$0	\$0	\$0	
017502 OVERTIME PAY	\$841	\$0	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$455	\$840	\$900	\$900	
018100 EMPLOYER SHARE FICA	\$18,597	\$23,532	\$29,000	\$29,000	
018201 EMPLOYER SHARE RETIREMENT	\$44,473	\$63,209	\$81,000	\$81,000	
018205 EMPLOYER SHARE 401A	\$282	\$3,295	\$3,200	\$3,200	
018300 EMPLOYER SHARE HEALTH INSUR	\$88,087	\$138,483	\$154,000	\$154,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,466	\$9,449	\$15,000	\$15,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$816	\$502	\$400	\$400	
018500 WORKERS COMP EXPOSURE	\$3,212	\$2,703	\$1,000	\$1,000	
SALARIES AND BENEFITS	\$418,219	\$560,319	\$656,500	\$656,500	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$20	\$50	\$50	

Budget Unit: 290 - RECORDER (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$3,367	\$3,455	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$151	\$152	\$150	\$150	
032591 CHGS IT COMM	\$2,121	\$2,271	\$2,202	\$2,202	
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	
032900 HOUSEHOLD EXPENSE	\$105	\$26	\$50	\$50	
032992 CHGS FAC MGMT HSHLD XP	\$11,025	\$12,517	\$13,100	\$13,100	
033102 INSUR XP LIABILITY EXPOSURE	\$928	\$834	\$900	\$900	
033103 INSUR XP MISCELLANEOUS	\$1,530	\$1,149	\$1,068	\$1,068	
033500 MAINTENANCE OF EQUIPMENT	\$6,331	\$19,914	\$40,000	\$40,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$1,150	\$1,938	\$1,854	\$1,854	
033700 MAINTENANCE OF STRUCTURES	\$27	\$0	\$500	\$500	
033791 CHGS FAC MGMT MAINT STR	\$14,177	\$16,343	\$16,782	\$16,782	
034100 MEMBERSHIPS	\$600	\$734	\$850	\$850	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,667	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$7,585	\$6,663	\$9,200	\$9,200	
034526 OFFICE XP POSTAGE	\$0	\$66	\$50	\$50	
034534 OFFICE XP MICROFILM SPLY	\$0	\$6,027	\$8,000	\$8,000	
034590 CHGS OC PHOTOCOPY SVS	\$465	\$1,180	\$2,800	\$2,800	
034591 CHGS OC POSTAGE SVS	\$10,732	\$8,301	\$14,000	\$14,000	
034592 CHGS OC OTHER SERVICES	\$1,180	\$1,287	\$1,786	\$1,786	
034594 CHGS IT OFFICE EXP	\$106	\$0	\$50	\$50	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$0	\$100	\$100	
034800 PROF & SPECIAL SERVICES	\$8,193	\$6,345	\$1,600	\$1,600	
034802 PROF ADMIN SVS	\$186,813	\$203,187	\$210,129	\$210,129	
034805 PROF ARCHIVING SVS	\$7,271	\$5,716	\$7,200	\$7,200	
034835 PROF PHOTO/FILMING SVS	\$0	\$0	\$20,000	\$20,000	
034837 PROF PREEMPLOYMENT SVS	\$700	\$0	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$676	\$699	\$758	\$758	
034892 CHGS IT PROFESSIONAL SVS	\$50,381	\$63,011	\$66,447	\$66,447	
035100 RENTS & LEASES OF EQUIPMENT	\$83,479	\$79,440	\$37,000	\$37,000	
035300 RENTS & LEASES OF STRUCTURES	\$9,554	\$6,560	\$8,000	\$8,000	
035500 MINOR EQUIPMENT	\$0	\$112	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$3,013	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$9,768	\$16,224	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$234	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$175	\$0	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$5,076	\$10,195	\$14,350	\$14,350	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$100	\$100	
036100 UTILITIES	\$21,084	\$19,014	\$26,800	\$26,800	

Budget Unit: 290 - RECORDER (FUND 0060)
Function: PUBLIC PROTECTION
Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SERVICES AND SUPPLIES	\$447,663	\$496,406		\$523,426	\$523,426
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$27,048	\$42,644		\$59,148	\$59,148
050003 BUILDING & EQUIP COST PLAN CHG	\$87,080	\$86,057		\$87,428	\$87,428
050800 TAXES & ASSESSMENTS	\$26	\$26		\$50	\$50
OTHER CHARGES	\$114,156	\$128,728		\$146,626	\$146,626
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$228,076	\$86,337		\$0	\$0
CAPITAL ASSETS	\$228,076	\$86,337		\$0	\$0
Total Expenditures/Appropriations:	\$1,208,115	\$1,271,791		\$1,326,552	\$1,326,552
Net Cost:	\$155,574	\$167,339		\$293,052	\$293,052

SOCIAL SERVICES-PUBLIC GUARDIAN

Fund 0060 General. Budget Unit 292

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

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

FY 2019-20 expenditures are requested at \$965,414, an increase of \$18,041, compared to the FY 2018-19 Adjusted Budget. FY 2019-20 revenue is requested at \$186,500, an increase of \$18,057, predominantly due to an increase in Federal Medical Administrative revenues. Public Guardian revenues are based on a client's ability to pay fees for services being performed by program staff and is generally based on the client's level of Social Security received. The requested Net County Cost, which is borne by the County General Fund, is \$778,914 (status quo). There are no requested position changes or capital assets.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

As previously mentioned, revenue received from clients is based on their ability to pay and can fluctuate. The Health and Human Services Agency (HHSA) will continue to monitor revenues and prepare a fee analysis to determine if a request to the court will be made for a fee increase. For those mentally ill individuals who have been determined to be "gravely disabled" due to their illness and who require specific care, placement, and treatment assistance, additional resources are provided from the Mental Health budget (BU 410). HHSA is continuing to work on preventative actions in both the Public Guardian and Mental Health programs to reduce institutional placements and hospitalizations by placing clients in the lowest level of appropriate care.

Since the passage of Proposition 47, there have been increased demands from the courts for the County to engage in restoring misdemeanants to competency to stand trial. On occasion, there have been requests to perform investigations for LPS conservatorships for these misdemeanants. In addition, some felons who cannot be restored to competency to stand trial are returned to Shasta County and the courts have requested investigations for Murphy conservatorships. Both of these situations have required substantial legal and investigative resources.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 292 - PUBLIC GUARDIAN (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$34,130	\$15,861	\$75,000	\$75,000	
INTERGOVERNMENTAL REVENUES	\$34,130	\$15,861	\$75,000	\$75,000	
Category: 600 CHARGES FOR SERVICES					
676000 LPS PETITIONS	\$23,664	\$27,898	\$22,000	\$22,000	
676010 LPS ACCOUNTING FEES	\$1,148	\$574	\$3,400	\$3,400	
676020 LPS TRANSPORTATION TREATMENT	\$20,427	\$21,992	\$22,000	\$22,000	
676050 PROBATE PETITIONS	\$1,230	\$8,333	\$6,000	\$6,000	
676060 PROBATE ACCOUNTING FEES	\$5,166	\$574	\$3,500	\$3,500	
676070 PROBATE TRANSPORTATION REIMB	\$2,751	\$4,090	\$3,600	\$3,600	
676090 PROBATE PROPERTY SALES FEE	\$12,600	\$1,823	\$0	\$0	
676110 LPS TRANSPORTATION COURT	\$6,433	\$11,405	\$3,000	\$3,000	
676130 IMD MANAGEMENT FEES	\$8,336	\$7,914	\$10,000	\$10,000	
676140 STATUTORY BOND FEE	\$4,308	\$3,326	\$6,000	\$6,000	
676170 PERSONAL SERVICES FEES	\$15,960	\$13,680	\$12,000	\$12,000	
692600 ALTERNATE PAYEE PROGRAM	\$23,983	\$25,514	\$20,000	\$20,000	
CHARGES FOR SERVICES	\$126,010	\$127,127	\$111,500	\$111,500	
Category: 700 MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$49,225	\$10,399	\$0	\$0	
MISCELLANEOUS REVENUES	\$49,225	\$10,399	\$0	\$0	
Total Revenues:	\$209,365	\$153,387	\$186,500	\$186,500	
Category: 030 SERVICES AND SUPPLIES					
033528 MNT EQP SOFTWARE	\$24,000	\$24,000	\$24,000	\$24,000	
034300 MISCELLANEOUS EXPENSE	\$0	\$112	\$250	\$250	
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$168	\$0	\$0	
034500 OFFICE EXPENSE	\$85	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$189,596	\$185,316	\$247,337	\$247,337	
034802 PROF ADMIN SVS	\$598,820	\$529,558	\$732,305	\$732,305	
034807 PROF BANK SVS	\$2,390	\$2,383	\$3,500	\$3,500	
034892 CHGS IT PROFESSIONAL SVS	\$453	\$0	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$1,668	\$2,500	\$2,500	
SERVICES AND SUPPLIES	\$815,346	\$743,206	\$1,015,392	\$1,015,392	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$129,276	\$93,382	\$40,240	\$40,240	
OTHER CHARGES	\$129,276	\$93,382	\$40,240	\$40,240	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$90,218)	(\$90,218)		(\$90,218)	(\$90,218)
INTRAFUND TRANSFERS	(\$90,218)	(\$90,218)		(\$90,218)	(\$90,218)
Total Expenditures/Appropriations:	\$854,404	\$746,371		\$965,414	\$965,414
Net Cost:	\$645,039	\$592,983		\$778,914	\$778,914

PUBLIC WORKS-WILDLIFE CONTROL
Fund 0150 Wildlife, Budget Unit 294
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget administers the County's share of revenue received from the Fish and Game Propagation Fund. Proceeds from this source are to be used for wildlife enhancement programs and/or services. Project must be for the purpose of protecting, conserving, propagating, and preserving fish and wildlife or their habitats.

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$5,289 and revenues in the amount of \$2,225. The budget deficit will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Staff anticipates that the next call for projects will be in FY 2024 or 2025.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 294 - WILDLIFE CONTROL (FUND 0150)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
318700 FISH & GAME FINES	\$2,366	\$2,747	\$2,200	\$2,200	
FINES, FORFEITURES & PENALTIES	\$2,366	\$2,747	\$2,200	\$2,200	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$332	\$528	\$250	\$250	
REVENUE FROM MONEY & PROPERTY	\$332	\$528	\$250	\$250	
Total Revenues:	\$2,698	\$3,276	\$2,450	\$2,450	
Category: 030 SERVICES AND SUPPLIES					
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$0	\$0	\$5,000	\$5,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$108	\$289	\$340	\$340	
OTHER CHARGES	\$108	\$289	\$340	\$340	
Total Expenditures/Appropriations:	\$108	\$289	\$5,340	\$5,340	
Net Cost:	(\$2,590)	(\$2,987)	\$2,890	\$2,890	

SHERIFF / CORONER-ANIMAL CONTROL
Fund 0060 General, Budget Unit 297
Tom Bosenko, Sheriff/Coroner

PROGRAM DESCRIPTION

The basic functions of the Animal Regulations unit of the Sheriff's Office are to enforce all State and local animal regulations, ordinances, and codes. Animal Regulation Officers respond to calls and complaints from the public which may include aggressive or vicious dogs; injured, sick or diseased animals; animal cruelty reports; animal bites; and other matters. Officers investigate issues as needed, secure veterinary services, issue citations, and impound stray or injured large and small animals in the unincorporated areas of Shasta County. Animal Regulations also assists with disaster preparedness and animal emergency response for events such as wildfires. Services of sheltering, provision of vaccination/licensing clinics, and log license processing is provided under contract by Haven Humane Society, Inc.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$518,987 and revenues in the amount of \$36,030 which results in a net County cost of \$482,957 which is a General Fund expense. The FY 2019-20 Requested net County cost is \$45,184 under the FY 2018-19 Adjusted net County cost.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Sheriff.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The Sheriff concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 297 - ANIMAL CONTROL (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
210000 ANIMAL LICENSE	\$35,724	\$33,117	\$28,000	\$28,000	
LICENSES, PERMITS & FRANCHISES	\$35,724	\$33,117	\$28,000	\$28,000	
Category: 600 CHARGES FOR SERVICES					
677110 COMMERCIAL KENNEL FEES	\$1,970	\$1,655	\$550	\$550	
677130 BOARDING FEES	\$3,494	\$3,220	\$3,480	\$3,480	
677180 VOLUNTARY IMPOUND FEES	\$3,775	\$4,260	\$4,000	\$4,000	
677220 DANGEROUS ANIMAL	\$50	\$0	\$0	\$0	
CHARGES FOR SERVICES	\$9,289	\$9,135	\$8,030	\$8,030	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$100	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$0	\$6	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$85	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$191	\$0	\$0	
Total Revenues:	\$45,014	\$42,444	\$36,030	\$36,030	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$141,958	\$109,190	\$147,000	\$147,000	
011200 TERMINATION/SPECIAL PAY	\$1,396	\$2,082	\$6,000	\$6,000	
017502 OVERTIME PAY	\$8,757	\$5,765	\$11,000	\$11,000	
017505 STANDBY PAY	\$10,086	\$10,511	\$12,000	\$12,000	
017509 HOLIDAY OVERTIME PAY	\$4,111	\$2,799	\$6,000	\$6,000	
018100 EMPLOYER SHARE FICA	\$12,244	\$9,712	\$14,000	\$14,000	
018201 EMPLOYER SHARE RETIREMENT	\$26,374	\$22,317	\$32,000	\$32,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$400	\$400	
018300 EMPLOYER SHARE HEALTH INSUR	\$54,152	\$45,047	\$55,000	\$55,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$4,258	\$3,263	\$5,900	\$5,900	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$527	\$201	\$300	\$300	
018500 WORKERS COMP EXPOSURE	\$2,093	\$1,085	\$500	\$500	
018501 WORKERS COMP EXPERIENCE	\$47,742	\$30,540	\$9,100	\$9,100	
SALARIES AND BENEFITS	\$313,702	\$242,518	\$299,200	\$299,200	
Category: 030 SERVICES AND SUPPLIES					
032329 CLTHG/PERS UNIFORMS	\$433	\$1,185	\$1,300	\$1,300	
032500 COMMUNICATIONS EXPENSE	\$632	\$664	\$868	\$868	
032526 COMM CELL PHONES	\$4,447	\$4,411	\$4,500	\$4,500	
032591 CHGS IT COMM	\$522	\$551	\$541	\$541	
032900 HOUSEHOLD EXPENSE	\$0	\$0	\$50	\$50	

Budget Unit: 297 - ANIMAL CONTROL (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032992 CHGS FAC MGMT HSHLD XP	\$0	\$49	\$136	\$136	
033102 INSUR XP LIABILITY EXPOSURE	\$604	\$340	\$500	\$500	
033103 INSUR XP MISCELLANEOUS	\$135	\$90	\$84	\$84	
033105 INSUR XP LIABILITY EXPERIENCE	\$21,096	\$20,268	\$19,008	\$19,008	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,200	\$1,200	
033526 MNT EQP VEHICLES	\$0	\$0	\$500	\$500	
033530 MNT EQP RADIOS	\$0	\$0	\$400	\$400	
033592 CHGS IT MNT HARD/SOFTWARE	\$422	\$396	\$376	\$376	
033791 CHGS FAC MGMT MAINT STR	\$227	\$301	\$500	\$500	
034100 MEMBERSHIPS	\$0	\$0	\$275	\$275	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$0	\$500	\$500	
034500 OFFICE EXPENSE	\$378	\$3,384	\$1,000	\$1,000	
034800 PROF & SPECIAL SERVICES	\$99,995	\$101,524	\$110,306	\$110,306	
034823 PROF HEALTH SVS	\$0	\$0	\$255	\$255	
034837 PROF PREEMPLOYMENT SVS	\$11	\$770	\$500	\$500	
034852 PROF TRANSCRIBING SVS	\$0	\$0	\$150	\$150	
034853 PROF VETERINARY_ANIMAL SVS	\$4,309	\$4,616	\$7,500	\$7,500	
034892 CHGS IT PROFESSIONAL SVS	\$5,408	\$5,217	\$6,378	\$6,378	
035100 RENTS & LEASES OF EQUIPMENT	\$842	\$0	\$900	\$900	
035500 MINOR EQUIPMENT	\$201	\$72	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$700	\$700	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$9,600	\$9,600	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$64	\$64	\$64	
035740 SP DEPT XP GUN SUPPLIES	\$0	\$0	\$200	\$200	
035742 SP DEPT XP ANIMAL CARE/PURCHAS	\$0	\$117	\$150	\$150	
035940 TRANS/TRVL FUEL	\$23,539	\$18,066	\$23,000	\$23,000	
035942 TRANS/TRVL TRAINING	\$518	\$997	\$3,000	\$3,000	
035990 CHGS FLEET TRANS/TRVL	\$55,920	\$47,041	\$36,488	\$36,488	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$200	\$200	
036100 UTILITIES	\$1,060	\$609	\$1,200	\$1,200	
SERVICES AND SUPPLIES	\$220,707	\$210,742	\$233,329	\$233,329	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$26,338	\$1,670	(\$5,840)	(\$5,840)	
050003 BUILDING & EQUIP COST PLAN CHG	\$10,439	(\$7,843)	(\$7,732)	(\$7,732)	
050800 TAXES & ASSESSMENTS	\$11	\$11	\$30	\$30	
OTHER CHARGES	\$36,789	(\$6,161)	(\$13,542)	(\$13,542)	
Total Expenditures/Appropriations:	\$571,199	\$447,100	\$518,987	\$518,987	

Budget Unit: 297 - ANIMAL CONTROL (FUND 0060)
Function: PUBLIC PROTECTION
Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	\$526,185	\$404,655	\$482,957	\$482,957

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2019-20 requested net-county-cost for this department is \$218,453 an decrease of \$155. Salaries and Benefits reflects a slight increase primarily due to cost of living increases, employer share of health insurance and retirement costs.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The department is researching the purchase of an enclosed box van or similar vehicle due to the growing number of cases.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 299 - PUBLIC ADMINISTRATOR (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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 \$9,532 \$10,412 \$5,000 \$5,000

REVENUE FROM MONEY & PROPERTY \$9,532 \$10,412 \$5,000 \$5,000

Category: 600 CHARGES FOR SERVICES

676600 PUBLIC ADMINISTRATOR FEES \$67,529 \$79,173 \$61,000 \$61,000

CHARGES FOR SERVICES \$67,529 \$79,173 \$61,000 \$61,000

Category: 700 MISCELLANEOUS REVENUES

799900 CASH OVER/SHORT \$0 (\$0) \$0 \$0

MISCELLANEOUS REVENUES \$0 (\$0) \$0 \$0

Total Revenues:	\$77,061	\$89,585	\$66,000	\$66,000
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Category: 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES \$114,122 \$125,379 \$140,000 \$140,000

017000 EXTRA HELP \$663 \$9,062 \$5,000 \$5,000

017517 CELL/PDA COMM ALLOWANCE PROG \$144 \$144 \$200 \$200

018100 EMPLOYER SHARE FICA \$8,811 \$9,777 \$11,000 \$11,000

018201 EMPLOYER SHARE RETIREMENT \$20,368 \$25,161 \$31,000 \$31,000

018204 EMPLOYER SHARE DEFERRED COMP \$942 \$927 \$900 \$900

018205 EMPLOYER SHARE 401A \$0 \$0 \$300 \$300

018300 EMPLOYER SHARE HEALTH INSUR \$13,392 \$18,150 \$25,000 \$25,000

018307 EMPLOYR SHR OTHER POST EMP BEN \$3,423 \$3,761 \$5,700 \$5,700

018400 EMPLOYER SHR UNEMPLOYMENT INS \$330 \$193 \$300 \$300

018500 WORKERS COMP EXPOSURE \$1,446 \$1,138 \$500 \$500

SALARIES AND BENEFITS \$163,645 \$193,695 \$219,900 \$219,900

Category: 030 SERVICES AND SUPPLIES

032300 CLOTHING/PERSONAL SUPPLIES XP \$168 \$871 \$1,000 \$1,000

032500 COMMUNICATIONS EXPENSE \$479 \$569 \$750 \$750

032591 CHGS IT COMM \$326 \$395 \$500 \$500

032900 HOUSEHOLD EXPENSE \$60 \$36 \$500 \$500

033102 INSUR XP LIABILITY EXPOSURE \$418 \$351 \$500 \$500

033500 MAINTENANCE OF EQUIPMENT \$11 \$4 \$500 \$500

033592 CHGS IT MNT HARD/SOFTWARE \$96 \$276 \$0 \$0

033700 MAINTENANCE OF STRUCTURES \$0 \$0 \$100 \$100

033791 CHGS FAC MGMT MAINT STR \$247 \$0 \$0 \$0

033900 MEDICAL/DENTAL/LAB SUPPLIES \$47 \$0 \$0 \$0

034100 MEMBERSHIPS \$1,805 \$1,745 \$1,865 \$1,865

034310 MISC XP PRIOR PERIOD EXP ADJ \$24 \$0 \$0 \$0

Budget Unit: 299 - PUBLIC ADMINISTRATOR (FUND 0060)

Function: PUBLIC PROTECTION

Activity: OTHER PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$2,342	\$1,846	\$3,500	\$3,500	
034526 OFFICE XP POSTAGE	\$469	\$691	\$1,250	\$1,250	
034527 OFFICE XP PRINTING	\$0	\$211	\$250	\$250	
034591 CHGS OC POSTAGE SVS	\$0	\$18	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$0	\$320	\$1,000	\$1,000	
034837 PROF PREEMPLOYMENT SVS	\$359	\$0	\$500	\$500	
034843 PROF RESEARCH SVS	\$0	\$0	\$200	\$200	
034892 CHGS IT PROFESSIONAL SVS	\$5,671	\$7,606	\$9,600	\$9,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$656	\$651	\$1,200	\$1,200	
035300 RENTS & LEASES OF STRUCTURES	\$2,850	\$2,850	\$3,400	\$3,400	
035500 MINOR EQUIPMENT	\$433	\$919	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$384	\$2,750	\$2,100	\$2,100	
035592 CHGS IT TELECOMM EQP	\$117	\$67	\$750	\$750	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$14	\$122	\$250	\$250	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$582	\$724	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$4,247	\$4,067	\$8,500	\$8,500	
035940 TRANS/TRVL FUEL	\$343	\$540	\$1,700	\$1,700	
035990 CHGS FLEET TRANS/TRVL	\$1,509	\$1,031	\$3,500	\$3,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$76	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$23,744	\$28,669	\$50,915	\$50,915	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$370	\$21,838	\$13,638	\$13,638	
OTHER CHARGES	\$370	\$21,838	\$13,638	\$13,638	
Total Expenditures/Appropriations:	\$187,760	\$244,203	\$284,453	\$284,453	
Net Cost:	\$110,698	\$154,617	\$218,453	\$218,453	

**Public Ways
and
Facilities**

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$32 million and revenues in the amount of \$28.8 million. FY 2019-20 expenditures exceed revenue by approximately \$3.2 million including a contingency appropriation of \$300,000 and will be covered by fund balance.

Some of the larger projects that the department plans to undertake in FY 2019-20 are:

- Shasta County Overlay
- Cover Road Repairs
- Gas Point Road Widening
- Whiskey Creek Road Repairs
- Big Bend Road Repairs
- Olinda Road Widening
- Riverland Drive Widening
-

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net-zero technical adjustment of \$4,000.

PENDING ISSUES AND POLICY CONSIDERATIONS

On April 13, 2017, the California Legislation passed Senate Bill 1. Over the next ten years, SB-1 will inject an estimated \$7 million annually into transportation for Shasta County roads. The 2017/2018 fires and 2017/2019 winter storms caused severe infrastructure damage. Federal and State emergency funds are anticipated to cover most of the damage.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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					
213000 TRANSPORTATION PERMITS	\$50,473	\$61,486	\$26,000	\$26,000	
LICENSES, PERMITS & FRANCHISES	\$50,473	\$61,486	\$26,000	\$26,000	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$54,012	\$61,086	\$35,000	\$35,000	
REVENUE FROM MONEY & PROPERTY	\$54,012	\$61,086	\$35,000	\$35,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
106500 LOCAL TRANSPORTATION FUNDS	\$2,506,104	\$2,556,984	\$2,500,000	\$2,500,000	
525000 STATE HIGHWAY USERS TAX	\$5,367,014	\$5,732,797	\$7,011,397	\$7,011,397	
525001 STATE ROAD MAINTENANCE & REHAB	\$2,139,003	\$5,986,016	\$5,441,337	\$5,441,337	
544000 STATE AID STORM DAMAGE	\$93,009	\$110,541	\$0	\$0	
549035 ST OFF HIGHWAY MOTOR VEHICLE	\$29,246	\$28,121	\$3,000	\$3,000	
549571 STATE MATCHING FUNDS	\$672,168	\$929,920	\$672,168	\$672,168	
549781 STATE WATER RESOURCES GRANT	\$674,509	\$191,033	\$0	\$0	
549961 STATE SB1435 EXCHANGE FUNDS	\$0	\$0	\$200,000	\$200,000	
553100 FEDERAL BRIDGE REPLACEMENT	\$1,150,434	\$2,211,886	\$917,000	\$917,000	
553101 FED HI RISK RURAL ROADS PROG	\$211,038	\$2,189,791	\$1,440,000	\$1,440,000	
554000 FEDERAL AID STORM DAMAGE	\$284,613	\$622,121	\$8,100,000	\$8,100,000	
555000 FEDERAL FOREST RESERVE	\$734,908	\$603,865	\$0	\$0	
560881 FEDERAL TRANSPORTATION AID	\$72,079	\$411,640	\$720,000	\$720,000	
INTERGOVERNMENTAL REVENUES	\$13,934,130	\$21,574,718	\$27,004,902	\$27,004,902	
Category: 600 CHARGES FOR SERVICES					
671250 RIGHT OF WAY ABANDONMENT FEE	\$0	\$2,000	\$0	\$0	
671255 ENCROACHMENT PERMIT FEES	\$8,415	\$11,360	\$9,000	\$9,000	
671260 SUBDIVISION IMPROVE PLAN CHECK	\$8,998	\$5,234	\$8,000	\$8,000	
680030 ROAD SVS ANDERSON SOLID WASTE	\$31,451	\$545,084	\$200,000	\$200,000	
680043 TENTATIVE MAP PROCESSING	\$2,170	\$1,280	\$2,000	\$2,000	
680702 ZOB S CENTRAL URBAN REGION #1	\$7,200	\$5,600	\$5,000	\$5,000	
680703 ZOB S CENTRAL URBAN REGION #2	\$47,992	\$30,230	\$20,000	\$20,000	
680704 ZOB S CENTRAL URBAN REGION #3	\$19,368	\$8,000	\$10,000	\$10,000	
680705 ZOB S CENTRAL URBAN REGION E	\$17,718	\$10,400	\$5,000	\$5,000	
680706 ZOB S CENTRAL URBAN REGION W	\$0	\$2,836	\$0	\$0	
680710 ZOB REGION 3A SOUTH COTTONWOOD	\$107,071	\$69,700	\$40,000	\$40,000	
684700 COLLECTORS FEES	\$20,000	\$20,000	\$20,000	\$20,000	
692100 PHOTOCOPIES	\$57	\$151	\$0	\$0	
692700 REIMB MISC SERVICES	\$360,127	\$694,622	\$400,000	\$400,000	
692703 REIMB VEHICLE COSTS	\$86,087	\$81,346	\$60,000	\$60,000	
CHARGES FOR SERVICES	\$716,659	\$1,487,847	\$779,000	\$779,000	
Category: 700 MISCELLANEOUS REVENUES					

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$1,878	\$0	\$0	\$0
797600 MISCELLANEOUS SALES	\$1,196	\$1,625	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$4,176	\$3,701	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$809	\$16,856	\$0	\$0	\$0
799851 REIMB DAMAGES COUNTY PROPERTY	\$37,313	\$1,261	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$43,495	\$25,323	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800176 TRAN IN TITLE III PROJ (GRT)	\$0	\$65,608	\$0	\$0	\$0
806207 TRANS IN SOLID WASTE DISPOSAL	\$100,000	\$708,177	\$1,000,000	\$1,000,000	\$1,000,000
OTHR FINANCING SOURCES TRAN IN	\$100,000	\$773,785	\$1,000,000	\$1,000,000	\$1,000,000
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$45,801	\$1,398	\$0	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$5,215	\$1,385	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$51,017	\$2,784	\$0	\$0	\$0
Total Revenues:	\$14,949,788	\$23,987,031	\$28,844,902	\$28,844,902	\$28,844,902
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$5,386,588	\$5,386,741	\$5,846,000	\$5,846,000	\$5,846,000
011200 TERMINATION/SPECIAL PAY	\$34,325	\$130,381	\$50,000	\$50,000	\$50,000
017000 EXTRA HELP	\$272,318	\$226,660	\$300,000	\$300,000	\$300,000
017502 OVERTIME PAY	\$119,684	\$273,556	\$150,000	\$150,000	\$150,000
017503 SHIFT DIFFERENTIAL	\$4,624	\$3,861	\$5,000	\$5,000	\$5,000
017505 STANDBY PAY	\$15,948	\$15,758	\$17,000	\$17,000	\$17,000
017509 HOLIDAY OVERTIME PAY	\$488	\$4,810	\$10,000	\$10,000	\$10,000
017512 CLASS A LIC DIFF	\$45,577	\$45,846	\$50,000	\$50,000	\$50,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,918	\$3,043	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$417,903	\$440,908	\$468,000	\$468,000	\$468,000
018201 EMPLOYER SHARE RETIREMENT	\$974,161	\$1,079,251	\$1,288,000	\$1,288,000	\$1,288,000
018204 EMPLOYER SHARE DEFERRED COMP	\$9,129	\$9,488	\$9,400	\$9,400	\$9,400
018205 EMPLOYER SHARE 401A	\$6,517	\$12,021	\$16,000	\$16,000	\$16,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,459,559	\$1,504,008	\$1,672,000	\$1,672,000	\$1,672,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$161,417	\$160,278	\$234,000	\$234,000	\$234,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$18,775	\$9,492	\$6,400	\$6,400	\$6,400
018500 WORKERS COMP EXPOSURE	\$74,347	\$50,860	\$17,000	\$17,000	\$17,000
018501 WORKERS COMP EXPERIENCE	\$670,785	\$457,920	\$141,000	\$141,000	\$141,000
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$4,000	\$4,000	\$4,000
SALARIES AND BENEFITS	\$9,676,071	\$9,814,888	\$10,283,800	\$10,283,800	\$10,283,800

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$36,581	\$43,418	\$27,000	\$27,000
032500	COMMUNICATIONS EXPENSE	\$34,299	\$35,355	\$35,000	\$35,000
032590	CHGS FAC MGMT COMM	\$1,038	\$1,037	\$1,017	\$1,017
032591	CHGS IT COMM	\$8,940	\$9,341	\$10,000	\$10,000
032700	FOOD EXPENSE	\$3,432	\$4,653	\$2,000	\$2,000
032900	HOUSEHOLD EXPENSE	\$48,076	\$35,178	\$50,000	\$50,000
032992	CHGS FAC MGMT HSHLD XP	\$67,089	\$77,349	\$65,604	\$65,604
033102	INSUR XP LIABILITY EXPOSURE	\$21,487	\$16,003	\$14,000	\$14,000
033103	INSUR XP MISCELLANEOUS	\$7,353	\$5,637	\$4,944	\$4,944
033105	INSUR XP LIABILITY EXPERIENCE	\$396,873	\$292,890	\$241,116	\$241,116
033500	MAINTENANCE OF EQUIPMENT	\$682,090	\$1,008,075	\$750,000	\$750,000
033592	CHGS IT MNT HARD/SOFTWARE	\$25,838	\$26,895	\$10,000	\$10,000
033791	CHGS FAC MGMT MAINT STR	\$303,178	\$160,331	\$335,472	\$335,472
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$2,110	\$2,288	\$3,000	\$3,000
034100	MEMBERSHIPS	\$5,164	\$5,654	\$6,000	\$6,000
034309	MISC XP PRIOR PERIOD REV ADJ	\$11,710	\$0	\$0	\$0
034310	MISC XP PRIOR PERIOD EXP ADJ	\$31,531	\$0	\$0	\$0
034500	OFFICE EXPENSE	\$26,148	\$25,989	\$25,000	\$25,000
034590	CHGS OC PHOTOCOPY SVS	\$191	\$970	\$207	\$207
034591	CHGS OC POSTAGE SVS	\$1,358	\$2,126	\$2,648	\$2,648
034592	CHGS OC OTHER SERVICES	\$3,256	\$2,996	\$3,549	\$3,549
034800	PROF & SPECIAL SERVICES	\$1,157,513	\$1,916,815	\$1,500,000	\$1,500,000
034817	PROF DRUG TESTING SVS	\$0	\$170	\$0	\$0
034829	PROF MAINTENANCE SVS	\$331	\$0	\$2,000	\$2,000
034831	PROF MEDICAL SVS	\$3,376	\$840	\$3,000	\$3,000
034837	PROF PREEMPLOYMENT SVS	\$6,825	\$6,251	\$3,000	\$3,000
034844	PROF ROAD CONSTR & MAINT SVS	\$570,416	\$7,595,545	\$14,330,000	\$14,330,000
034858	PROF FINGERPRINTING SVS	\$0	\$113	\$0	\$0
034890	CHGS FAC MGMT PROF SVS	\$11,952	\$15,068	\$31,344	\$31,344
034892	CHGS IT PROFESSIONAL SVS	\$128,889	\$130,176	\$145,646	\$145,646
034900	PUBLICATIONS & LEGAL NOTICES	\$26,815	\$22,645	\$10,000	\$10,000
035100	RENTS & LEASES OF EQUIPMENT	\$72,223	\$93,852	\$15,000	\$15,000
035300	RENTS & LEASES OF STRUCTURES	\$17,171	\$17,463	\$20,000	\$20,000
035500	MINOR EQUIPMENT	\$61,844	\$52,510	\$50,000	\$50,000
035528	MINOR EQP SOFTWARE	\$11,725	\$3,205	\$0	\$0
035590	CHGS IT SOFTWARE EQP	\$3,183	\$6,126	\$25,000	\$25,000
035591	CHGS IT HARDWARE EQP	\$13,004	\$10,267	\$25,000	\$25,000
035592	CHGS IT TELECOMM EQP	\$482	\$297	\$500	\$500

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,945,169	\$2,204,324	\$1,400,000	\$1,400,000	
035743 SP DEPT XP PERMITS/LICENSES	\$45	\$428	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$12,208	\$21,238	\$12,000	\$12,000	
035940 TRANS/TRVL FUEL	\$358,655	\$401,080	\$400,000	\$400,000	
035990 CHGS FLEET TRANS/TRVL	\$1,102	\$0	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$4,858	\$14,703	\$5,000	\$5,000	
036100 UTILITIES	\$127,214	\$122,450	\$125,000	\$125,000	
SERVICES AND SUPPLIES	\$6,252,765	\$14,391,767	\$19,689,547	\$19,689,547	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$397,932	\$471,958	\$446,525	\$446,525	
050003 BUILDING & EQUIP COST PLAN CHG	\$25,511	\$22,203	\$41,138	\$41,138	
050700 RIGHTS OF WAY	\$253,500	\$76,562	\$400,000	\$400,000	
050800 TAXES & ASSESSMENTS	\$1,619	\$1,706	\$2,000	\$2,000	
OTHER CHARGES	\$678,563	\$572,430	\$889,663	\$889,663	
Category: 070 CAPITAL ASSETS					
061101 PW CORP YARD ROOF RPLCMNT	\$0	\$0	\$250,000	\$250,000	
065009 1 BACKHOE W/ACCESSORIES	\$132,072	\$0	\$0	\$0	
065051 1 MOWER W ATTACHMENTS	\$0	\$0	\$35,000	\$35,000	
065081 1 TRAILER	\$18,097	\$0	\$0	\$0	
065113 BOBCAT W/ ACCESSORIES	\$0	\$0	\$85,000	\$85,000	
065114 2 ELECTRONIC MESSAGE BOARDS	\$0	\$0	\$25,000	\$25,000	
065136 7 VEHICLES W/ACCESSORIES	\$0	\$0	\$440,000	\$440,000	
065140 3 TRUCKS W/ACCESSORIES	\$128,483	\$0	\$0	\$0	
065163 1 POWER BROOM	\$0	\$0	\$70,000	\$70,000	
065175 2 TRUCKS W/ ACCESSORIES	\$0	\$0	\$400,000	\$400,000	
065200 1 AIR COMPRESSOR	\$0	\$0	\$35,000	\$35,000	
065274 1 DUMP TRAILER	\$37,406	\$0	\$0	\$0	
065287 1 LATHE	\$0	\$0	\$17,500	\$17,500	
065365 3 TRAILERS	\$0	\$0	\$180,000	\$180,000	
CAPITAL ASSETS	\$316,060	\$0	\$1,537,500	\$1,537,500	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$1,079,641)	(\$539,677)	(\$600,000)	(\$600,000)	
088227 C/A DISTRICT ATTORNEY	(\$7,104)	(\$6,587)	(\$10,000)	(\$10,000)	
INTRAFUND TRANSFERS	(\$1,086,745)	(\$546,265)	(\$610,000)	(\$610,000)	
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$300,000	\$300,000	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
APPROP FOR CONTINGENCY	\$0	\$0		\$300,000	\$300,000
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$510,020	\$0		\$0	\$0
096200 TRANS OUT FALL RVR MILLS AIRPT	\$0	\$0		\$37,389	\$37,389
096317 TRANS OUT LAKEHEAD ST LIGHTNG	\$600	\$0		\$0	\$0
OTHER FINANCING USES	\$510,620	\$0		\$37,389	\$37,389
Total Expenditures/Appropriations:	\$16,347,335	\$24,232,821		\$32,127,899	\$32,127,899
Net Cost:	\$1,397,547	\$245,789		\$3,282,997	\$3,282,997

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$50,000 and revenue in the amount of \$8,000. The budget estimates \$50,000 to provide services to prospective groups seeking to have their private roads improved or paved, thereby reducing dust particles in the air, or air pollution. These costs include meeting with the groups, preparing preliminary engineering and cost estimates, and conducting the authorizing elections. The SVAP Fund intends to use existing fund balance to cover the budget deficit in FY 2019-20.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 302 - SACTO VLY AIR POLLUTION PAVING (FUND 0191)
Function: PUBLIC WAYS & FACILITIES
Activity: PUBLIC WAYS

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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					
680046 DUST MITIGATION FEES	\$13,600	\$11,200	\$8,000	\$8,000	
CHARGES FOR SERVICES	\$13,600	\$11,200	\$8,000	\$8,000	
Total Revenues:	\$13,600	\$11,200	\$8,000	\$8,000	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$50,000	\$50,000	
SERVICES AND SUPPLIES	\$0	\$0	\$50,000	\$50,000	
Total Expenditures/Appropriations:	\$0	\$0	\$50,000	\$50,000	
Net Cost:	(\$13,600)	(\$11,200)	\$42,000	\$42,000	

Health and Public Assistance

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

In FY 2017-18, Resource Management funds moved to the General Fund. For that reason, this budget unit is no longer necessary.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

This budget unit has been included for historical value.

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: 400 - RESOURCE MGMT GEN REVENUES (FUND 0060)
Function: HEALTH & SANITATION
Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 400	REVENUE FROM MONEY & PROPERTY			
420000 INTEREST	\$36,425	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$36,425	\$0	\$0	\$0
Total Revenues:	\$36,425	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	(\$36,425)	\$0	\$0	\$0

RESOURCE MANAGEMENT-ENVIRONMENTAL HEALTH DIVISION
Fund 0060 General-Resource Management, Budget Unit 402
Paul Hellman, Director of Resource Management

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$3.02 million and revenues in the amount of \$1.99 million. The FY 2019-20 expenditures increased by \$189,816 and revenues increased by \$168,612 as compared to the FY 2018-19 Adjusted Budget. The FY 2019-20 requested budget expenditures exceed revenue by \$1,030,388 and will be covered by a combination of FY 2018-19 savings, fund balance and the General Fund.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net-zero technical adjustment in Salary and Benefits and the movement of \$74,000 (from a transfer out to Capital Projects to Professional and Special Services) to be incurred for a pavement project.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 402 - ENVIRONMENTAL HEALTH (FUND 0060)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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					
211040 UNDERGROUND STORAGE LICENSE	\$69,185	\$111,022	\$80,000	\$80,000	\$80,000
211050 HAZARDOUS MATERIALS STORAGE	\$652,968	\$480,412	\$700,000	\$700,000	\$700,000
211060 FOOD ESTABLISHMENT PERMIT	\$258,606	\$270,465	\$241,000	\$241,000	\$241,000
211080 RECREATION PERMITS	\$54,014	\$53,028	\$65,000	\$65,000	\$65,000
212020 HOUSING PERMITS	\$12,859	\$12,073	\$9,000	\$9,000	\$9,000
212030 WATER SYSTEMS PERMITS	\$73,731	\$78,825	\$85,000	\$85,000	\$85,000
212040 WELL PERMITS	\$106,432	\$67,535	\$80,000	\$80,000	\$80,000
212050 LIQUID WASTE PERMITS	\$284,109	\$87,281	\$175,000	\$175,000	\$175,000
212060 MEDICAL WASTE PERMITS	\$18,698	\$17,876	\$6,000	\$6,000	\$6,000
212220 GRADING PERMIT	\$27,254	\$1,074	\$0	\$0	\$0
LICENSES, PERMITS & FRANCHISES	\$1,557,860	\$1,179,595	\$1,441,000	\$1,441,000	\$1,441,000
Category: 300 FINES, FORFEITURES & PENALTIES					
318770 COURT FINES & PENALTIES	\$79,500	\$4,200	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$79,500	\$4,200	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
549130 STATE LOCAL ENFORCE AGCY GRT	\$18,433	\$18,343	\$18,000	\$18,000	\$18,000
549151 STATE CIWMB TIRE GRANT	\$46,688	\$0	\$0	\$0	\$0
549161 STATE CIWMB WASTE OIL OPP GRT	\$12,028	\$15,987	\$16,343	\$16,343	\$16,343
549162 ST EPA CONTRIBUTION	\$16,625	\$7,100	\$7,100	\$7,100	\$7,100
549167 STATE DOC PAYMENT PROGRAM	\$23,718	\$18,836	\$25,150	\$25,150	\$25,150
INTERGOVERNMENTAL REVENUES	\$117,492	\$60,267	\$66,593	\$66,593	\$66,593
Category: 600 CHARGES FOR SERVICES					
681030 WATER FEES	\$4,427	\$2,977	\$6,000	\$6,000	\$6,000
681040 LAND USE FEES	\$10,190	\$8,996	\$15,000	\$15,000	\$15,000
681050 LIQUID WASTE FEES	\$20,159	\$37,979	\$25,000	\$25,000	\$25,000
681060 NEW HOME LOAN INSPECTION FEES	\$0	\$295	\$0	\$0	\$0
681110 FOOD ESTABLISHMENT FEE	\$8,204	\$9,080	\$10,000	\$10,000	\$10,000
681120 COMMERCIAL POOL FEE	\$295	\$890	\$800	\$800	\$800
681125 CAFETERIA INSPECTION FEES	\$12,390	\$10,885	\$20,000	\$20,000	\$20,000
684940 TIPPING FEES	\$124,149	\$358,304	\$130,000	\$130,000	\$130,000
684941 COMMUNITY EDUCATION FEES	\$50,568	\$73,493	\$80,000	\$80,000	\$80,000
684960 SOLID WASTE SURCHARGE	\$73,291	\$65,858	\$75,000	\$75,000	\$75,000
684980 MITIGATION FEES	\$977	\$2,783	\$1,200	\$1,200	\$1,200
692000 CHGS FOR PROFESSIONAL SVS	\$7,894	\$5,517	\$10,000	\$10,000	\$10,000
692100 PHOTOCOPIES	\$394	\$95	\$1,000	\$1,000	\$1,000
692760 AQMD ADMINISTRATION	\$98,233	\$110,484	\$115,139	\$115,139	\$115,139
CHARGES FOR SERVICES	\$411,176	\$687,644	\$489,139	\$489,139	\$489,139
Category: 700 MISCELLANEOUS REVENUES					

Budget Unit: 402 - ENVIRONMENTAL HEALTH (FUND 0060)
Function: HEALTH & SANITATION
Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$579	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$360	\$6	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,698	\$0	\$0	\$0
799400 JURY & WITNESS FEES	\$550	\$0	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$233	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$910	\$2,517	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$8,873	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$8,873	\$0	\$0	\$0
Total Revenues:	\$2,166,940	\$1,943,098	\$1,996,732	\$1,996,732	\$1,996,732
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,265,036	\$1,219,184	\$1,393,000	\$1,393,000	\$1,393,000
011200 TERMINATION/SPECIAL PAY	\$296	\$25,217	\$0	\$0	\$0
017000 EXTRA HELP	\$52,036	\$31,011	\$30,000	\$30,000	\$30,000
017502 OVERTIME PAY	\$1,933	\$25,758	\$8,000	\$8,000	\$8,000
017509 HOLIDAY OVERTIME PAY	\$178	\$97	\$500	\$500	\$500
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,489	\$1,656	\$0	\$0	\$0
018100 EMPLOYER SHARE FICA	\$92,768	\$95,093	\$110,000	\$110,000	\$110,000
018201 EMPLOYER SHARE RETIREMENT	\$225,168	\$240,718	\$304,000	\$304,000	\$304,000
018204 EMPLOYER SHARE DEFERRED COMP	\$9,000	\$591	\$5,700	\$5,700	\$5,700
018205 EMPLOYER SHARE 401A	\$0	\$834	\$2,700	\$2,700	\$2,700
018300 EMPLOYER SHARE HEALTH INSUR	\$240,719	\$255,438	\$300,000	\$300,000	\$300,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$37,869	\$36,044	\$55,000	\$55,000	\$55,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,222	\$2,014	\$1,600	\$1,600	\$1,600
018500 WORKERS COMP EXPOSURE	\$16,642	\$10,826	\$3,900	\$3,900	\$3,900
018501 WORKERS COMP EXPERIENCE	\$55	\$36	\$100	\$100	\$100
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$2,200	\$2,200	\$2,200
SALARIES AND BENEFITS	\$1,948,418	\$1,944,523	\$2,216,700	\$2,216,700	\$2,216,700
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$194	\$0	\$500	\$500	\$500
032500 COMMUNICATIONS EXPENSE	\$8,728	\$13,452	\$14,000	\$14,000	\$14,000
032590 CHGS FAC MGMT COMM	\$31	\$35	\$35	\$35	\$35
032591 CHGS IT COMM	\$3,725	\$4,194	\$4,500	\$4,500	\$4,500
032700 FOOD EXPENSE	\$0	\$0	\$50	\$50	\$50
032900 HOUSEHOLD EXPENSE	\$29	\$22	\$10,000	\$10,000	\$10,000
032992 CHGS FAC MGMT HSHLD XP	\$10,666	\$13,835	\$11,540	\$11,540	\$11,540
033102 INSUR XP LIABILITY EXPOSURE	\$4,810	\$3,408	\$4,000	\$4,000	\$4,000

Budget Unit: 402 - ENVIRONMENTAL HEALTH (FUND 0060)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033103 INSUR XP MISCELLANEOUS	\$1,003	\$831	\$792	\$792	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,958	\$2,820	\$2,172	\$2,172	
033500 MAINTENANCE OF EQUIPMENT	\$11	\$0	\$500	\$500	
033528 MNT EQP SOFTWARE	\$13,100	\$14,122	\$20,000	\$20,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$3,140	\$3,462	\$5,050	\$5,050	
033700 MAINTENANCE OF STRUCTURES	\$109	\$588	\$3,500	\$3,500	
033791 CHGS FAC MGMT MAINT STR	\$6,656	\$21,749	\$25,969	\$25,969	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$8	\$0	\$100	\$100	
034100 MEMBERSHIPS	\$5,686	\$2,594	\$8,200	\$8,200	
034309 MISC XP PRIOR PERIOD REV ADJ	\$566	\$0	\$2,000	\$2,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$916	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$28,146	\$15,118	\$21,000	\$21,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,167	\$744	\$1,200	\$1,200	
034591 CHGS OC POSTAGE SVS	\$5,384	\$5,114	\$6,037	\$6,037	
034592 CHGS OC OTHER SERVICES	\$3,631	\$2,232	\$3,886	\$3,886	
034800 PROF & SPECIAL SERVICES	\$49,237	\$156,984	\$278,000	\$278,000	
034803 PROF ADVERTISING & MKTG SVS	\$7,905	\$7,080	\$7,500	\$7,500	
034807 PROF BANK SVS	\$793	\$1,796	\$3,000	\$3,000	
034811 PROF COLLECTIONS SVS	\$2,926	\$2,765	\$8,000	\$8,000	
034837 PROF PREEMPLOYMENT SVS	\$2,711	\$757	\$1,500	\$1,500	
034890 CHGS FAC MGMT PROF SVS	\$624	\$571	\$6,682	\$6,682	
034892 CHGS IT PROFESSIONAL SVS	\$71,591	\$62,799	\$79,875	\$79,875	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$100	\$200	\$200	
035100 RENTS & LEASES OF EQUIPMENT	\$3,953	\$5,204	\$6,000	\$6,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,930	\$2,162	\$2,500	\$2,500	
035500 MINOR EQUIPMENT	\$2,789	\$4,050	\$3,000	\$3,000	
035590 CHGS IT SOFTWARE EQP	\$666	\$438	\$4,000	\$4,000	
035591 CHGS IT HARDWARE EQP	\$18,537	\$4,263	\$10,100	\$10,100	
035592 CHGS IT TELECOMM EQP	\$853	\$0	\$1,500	\$1,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,566	\$3,885	\$32,000	\$32,000	
035753 SP DEPT XP RECYCLING CONTAINER	\$2,332	\$2,271	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$7,222	\$5,878	\$11,000	\$11,000	
035940 TRANS/TRVL FUEL	\$8,640	\$9,574	\$9,000	\$9,000	
035990 CHGS FLEET TRANS/TRVL	\$56,646	\$75,334	\$91,409	\$91,409	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$130	\$172	\$300	\$300	
036100 UTILITIES	\$7,870	\$8,155	\$8,700	\$8,700	
SERVICES AND SUPPLIES	\$365,603	\$458,577	\$709,297	\$709,297	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$42,287	\$75,024	\$59,841	\$59,841	

Budget Unit: 402 - ENVIRONMENTAL HEALTH (FUND 0060)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050003 BUILDING & EQUIP COST PLAN CHG	\$8,631	\$7,502	\$11,244	\$11,244	
050800 TAXES & ASSESSMENTS	\$22	\$33	\$38	\$38	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0	
OTHER CHARGES	\$50,941	\$83,060	\$71,123	\$71,123	
Category: 070 CAPITAL ASSETS					
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$0	\$30,000	\$30,000	
065317 SOFTWARE	\$5,438	\$271	\$0	\$0	
CAPITAL ASSETS	\$5,438	\$271	\$30,000	\$30,000	
Category: 080 INTRAFUND TRANSFERS					
088282 C/A BUILDING INSPECTION	(\$98,233)	\$0	\$0	\$0	
088286 C/A PLANNING	(\$98,233)	\$0	\$0	\$0	
088402 C/A ENVIRONMENTAL HEALTH	(\$399)	(\$322)	\$0	\$0	
INTRAFUND TRANSFERS	(\$196,866)	(\$322)	\$0	\$0	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$135,874	\$0	\$0	\$0	
OTHER FINANCING USES	\$135,874	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$2,309,408	\$2,486,110	\$3,027,120	\$3,027,120	
Net Cost:	\$142,468	\$543,012	\$1,030,388	\$1,030,388	

MENTAL HEALTH SERVICES ACT

Fund 0081 Mental Health Services Act, Budget Unit 404

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

PROGRAM DESCRIPTION

The Mental Health Services Act (MHSA), passed by the voters as Proposition 63 on November 2, 2004, represents a funding stream that enables comprehensive and transformational approaches to community-based mental health services and supports for persons with, and at risk of, serious mental illness. The goals of the MHSA are to provide services to children, adults and seniors with serious mental illness, including prevention and early intervention services and medical and supportive care. Services are provided in accordance with recommended best practices and incorporate culturally and linguistically competent approaches for underserved populations. MHSA program services are developed and implemented in collaboration with community stakeholders including consumers, family members, providers, and interested members of the public. Funded components include Community Services and Supports (CSS) (which includes housing), Workforce Education and Training (WET), Capital Facilities/Technological Needs (CF/TN), Innovation (INN), and Prevention and Early Intervention (PEI). MHSA revenues are distributed monthly as a percent of total state income tax receipts. There is no required County match or General Fund contribution.

It should be noted that every program that uses MHSA funding has to be part of the approved MHSA plan and go through a stakeholder process. However, funding for the programs within MHSA and Mental Health programs is best considered from a holistic perspective. There are programs within MHSA that either overlap or are integrated into programs for mental health. This allows us to utilize 1991 and 2011 Realignment, when appropriate, to cover a portion of the costs of programs assigned to the MHSA budget.

BUDGET REQUESTS

FY 2019-20 requested expenditures total \$14.8 million, a \$54,910 increase compared to the FY 2018-19 Adjusted Budget. Requested revenues totaling \$13.4 million (a \$208,715 increase over FY 2018-19) come from MHSA revenues and federal reimbursement for Medi-Cal covered youth and adult mental health services provided to MHSA supported clients. The excess expenditures over revenue total \$1.4 million, a \$153,805 decrease in the Net County Cost compared to FY 2018-19, and will be covered by MHSA fund balance.

Staff members routinely work in both Mental Health (BU 410) and MHSA (BU 404) budgets with costs allocated based upon the client being served, or the activities performed. In this manner clients receive quality services without regard to the funding source. Salaries and Benefits are requested at \$5.7 million, an 8.5 percent \$530,033 decrease. Services and Supplies are requested at \$8.7 million, a 10.7 percent (\$839,854) increase largely due to increased contracted services and administration charges. Other Charges are requested at \$1.1 million, a 20 percent (\$278,238) decrease due to decreased costs for the support and care of clients. The cost-applied charges to Mental Health (410) are requested to increase by \$76,673, from \$761,900 to \$838,573.

Position Changes Requested include moving one full-time Health and Human Services Agency (HHS) Program Manager and one full-time Typist Clerk III into the 501 budget, deleting one full-time Licensed Vocational Nurse and adding one full-time Community Mental Health Worker, moving one full-time alternately staffed Clinical Psychologist/Mental Health Clinician/Staff Nurse from the 501 budget, and adding one new full-time alternately staffed Clinical Psychologist/Mental Health Clinician/Staff Nurse and one full-time alternately staffed Social Worker/Assistant Social Worker position to provide needed support in a variety of mental health programs and prevention and early intervention (PEI) activities.

Requested Capital Assets include: Three replacement sedans (\$25,000/each) and one replacement SUV (\$25,000).

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

Each year, bills are introduced by members of the state legislature that impact MHSA. The 2019 legislative year is no exception, with over a dozen bills under consideration related to MHSA.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$122,092	\$194,898	\$179,012	\$179,012	
REVENUE FROM MONEY & PROPERTY	\$122,092	\$194,898	\$179,012	\$179,012	
Category: 500 INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$433,191	\$0	\$0	\$0	
536402 STATE PROP 63 MH SVS ACT	\$9,592,724	\$9,319,939	\$9,863,240	\$9,863,240	
552100 FEDERAL MEDI-CAL	\$3,609,329	\$4,043,031	\$2,809,983	\$2,809,983	
INTERGOVERNMENTAL REVENUES	\$13,635,245	\$13,362,970	\$12,673,223	\$12,673,223	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$1,500	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$45	\$731	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$12,977	\$0	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0	
799601 INSURANCE PROCEEDS C/A	\$0	\$8,157	\$0	\$0	
MISCELLANEOUS REVENUES	\$13,022	\$10,888	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800410 TRANS IN MENTAL HEALTH	\$43,000	\$450,243	\$521,000	\$521,000	
OTHR FINANCING SOURCES TRAN IN	\$43,000	\$450,243	\$521,000	\$521,000	
Total Revenues:	\$13,813,360	\$14,019,000	\$13,373,235	\$13,373,235	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$2,748,914	\$2,868,211	\$3,308,000	\$3,308,000	
011200 TERMINATION/SPECIAL PAY	\$15,388	\$14,474	\$25,000	\$25,000	
017000 EXTRA HELP	\$86,179	\$76,120	\$216,000	\$216,000	
017502 OVERTIME PAY	\$133,748	\$111,573	\$80,000	\$80,000	
017503 SHIFT DIFFERENTIAL	\$12,488	\$12,929	\$15,000	\$15,000	
017505 STANDBY PAY	\$54,161	\$51,134	\$60,000	\$60,000	
017509 HOLIDAY OVERTIME PAY	\$20,790	\$22,169	\$15,000	\$15,000	
018100 EMPLOYER SHARE FICA	\$220,335	\$230,074	\$271,000	\$271,000	
018201 EMPLOYER SHARE RETIREMENT	\$503,234	\$581,831	\$727,000	\$727,000	
018205 EMPLOYER SHARE 401A	\$905	\$2,544	\$11,000	\$11,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$705,306	\$768,064	\$860,000	\$860,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$82,452	\$85,988	\$132,000	\$132,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$9,794	\$4,977	\$3,700	\$3,700	
018500 WORKERS COMP EXPOSURE	\$38,748	\$26,710	\$9,700	\$9,700	
SALARIES AND BENEFITS	\$4,632,448	\$4,856,806	\$5,733,400	\$5,733,400	
Category: 030 SERVICES AND SUPPLIES					

Budget Unit: 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032300 CLOTHING/PERSONAL SUPPLIES XP	\$815	\$240	\$851	\$851	
032500 COMMUNICATIONS EXPENSE	\$17,274	\$9,319	\$11,665	\$11,665	
032590 CHGS FAC MGMT COMM	\$92	\$31	\$79	\$79	
032591 CHGS IT COMM	\$50	\$22,557	\$25,642	\$25,642	
032700 FOOD EXPENSE	\$27,104	\$3,978	\$6,255	\$6,255	
032900 HOUSEHOLD EXPENSE	\$13,373	\$4,943	\$16,801	\$16,801	
032990 CHGS OC HSHLD SVS	\$13,658	\$34,173	\$34,131	\$34,131	
032991 CHGS OC HSHLD SUPPL	\$471	\$1,485	\$1,240	\$1,240	
032992 CHGS FAC MGMT HSHLD XP	\$3,213	\$4,847	\$12,167	\$12,167	
033102 INSUR XP LIABILITY EXPOSURE	\$11,204	\$8,288	\$10,000	\$10,000	
033500 MAINTENANCE OF EQUIPMENT	\$75	\$0	\$934	\$934	
033528 MNT EQP SOFTWARE	\$0	\$15,384	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$211	\$680	\$13,696	\$13,696	
033700 MAINTENANCE OF STRUCTURES	\$216	\$0	\$0	\$0	
033729 MNT STR FAC MGMT APRV	\$0	\$284	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$90,115	\$89,328	\$67,418	\$67,418	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$429	\$3,019	\$4,251	\$4,251	
034100 MEMBERSHIPS	\$7,512	\$7,622	\$15,751	\$15,751	
034309 MISC XP PRIOR PERIOD REV ADJ	\$204,213	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$7,547	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$49,660	\$60,993	\$84,800	\$84,800	
034527 OFFICE XP PRINTING	\$5,301	\$5,944	\$7,476	\$7,476	
034590 CHGS OC PHOTOCOPY SVS	\$62	\$77	\$55	\$55	
034591 CHGS OC POSTAGE SVS	\$22	\$0	\$0	\$0	
034592 CHGS OC OTHER SERVICES	\$2,012	\$1,995	\$2,426	\$2,426	
034800 PROF & SPECIAL SERVICES	\$3,623,969	\$3,774,081	\$5,473,839	\$5,473,839	
034801 PROF ACCOUNTING SVS	\$1,637,137	\$1,715,056	\$1,963,598	\$1,963,598	
034803 PROF ADVERTISING & MKTG SVS	\$16,315	\$11,727	\$20,000	\$20,000	
034808 PROF BILLING SVS	\$21,755	\$21,869	\$31,080	\$31,080	
034837 PROF PREEMPLOYMENT SVS	\$8,691	\$6,450	\$2,851	\$2,851	
034851 PROF TRAINING SVS	\$8,566	\$8,226	\$11,000	\$11,000	
034854 PROF INTERPRETING SVS	\$98	\$58	\$340	\$340	
034858 PROF FINGERPRINTING SVS	\$0	\$294	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$1,176	\$1,646	\$390,827	\$390,827	
034892 CHGS IT PROFESSIONAL SVS	\$3,897	\$226,750	\$175,383	\$175,383	
034900 PUBLICATIONS & LEGAL NOTICES	\$659	\$0	\$600	\$600	
035100 RENTS & LEASES OF EQUIPMENT	\$5,985	\$6,397	\$6,422	\$6,422	
035300 RENTS & LEASES OF STRUCTURES	\$54,155	\$51,347	\$51,220	\$51,220	
035500 MINOR EQUIPMENT	\$3,351	\$2,481	\$13,700	\$13,700	

Budget Unit: 404 - MENTAL HEALTH SERVICES ADMIN (FUND 0081)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$1,000	\$1,000	
035529 MNR EQP COMPUTERS	\$0	\$252	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$2,137	\$1,742	\$1,700	\$1,700	
035591 CHGS IT HARDWARE EQP	\$9,710	\$10,326	\$17,600	\$17,600	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$15,892	\$18,819	\$10,500	\$10,500	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$917	\$917	
035900 TRANSPORTATION & TRAVEL	\$13,150	\$25,566	\$52,000	\$52,000	
035940 TRANS/TRVL FUEL	\$34,359	\$34,456	\$43,615	\$43,615	
035941 TRANS/TRVL MILEAGE	\$3	\$0	\$425	\$425	
035942 TRANS/TRVL TRAINING	\$0	\$1,677	\$0	\$0	
035952 TRANS/TRVL PROGRAM RELATED	\$0	\$394	\$851	\$851	
035990 CHGS FLEET TRANS/TRVL	\$39,720	\$43,276	\$46,313	\$46,313	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$7,530	\$7,421	\$6,000	\$6,000	
036100 UTILITIES	\$32,709	\$24,755	\$35,262	\$35,262	
SERVICES AND SUPPLIES	\$5,995,611	\$6,270,270	\$8,672,681	\$8,672,681	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$137,612	\$169,008	\$158,633	\$158,633	
050003 BUILDING & EQUIP COST PLAN CHG	\$1,599	\$1,173	\$800	\$800	
052000 SUPPORT & CARE OF PERSONS	\$26	\$2,040	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$35,669	\$90,812	\$69,059	\$69,059	
052015 SUPP/CARE ADULT RESIDENTIAL	\$701,661	\$577,070	\$656,896	\$656,896	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$139,628	\$182,970	\$206,556	\$206,556	
052020 SUPP/CARE CLIENT TRANSP SVS	\$405	\$1,755	\$5,250	\$5,250	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0	
OTHER CHARGES	\$1,016,603	\$1,025,329	\$1,097,194	\$1,097,194	
Category: 070 CAPITAL ASSETS					
065088 1 VAN W/ ACCESSORIES	\$28,243	\$0	\$0	\$0	
065264 4 VEHICLES W/ACCESSORIES	\$86,813	\$0	\$100,000	\$100,000	
CAPITAL ASSETS	\$115,056	\$0	\$100,000	\$100,000	
Category: 080 INTRAFUND TRANSFERS					
088404 C/A MHSA	\$0	(\$50,346)	\$0	\$0	
088410 C/A MENTAL HEALTH	(\$648,785)	(\$455,441)	(\$838,573)	(\$838,573)	
INTRAFUND TRANSFERS	(\$648,785)	(\$505,787)	(\$838,573)	(\$838,573)	
Total Expenditures/Appropriations:	\$11,110,934	\$11,646,617	\$14,764,702	\$14,764,702	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost:	(\$2,702,425)	(\$2,372,382)	\$1,391,467	\$1,391,467

MENTAL HEALTH

Fund 0080 Mental Health, Budget Unit 410

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

PROGRAM DESCRIPTION

Per statute, the role of County mental health services is to assist indigent persons and Medi-Cal beneficiaries experiencing a major functional impairment due to a serious mental illness (SMI), as well as children on Medi-Cal with serious emotional disturbances (SED). Services include outreach and ready access to services and programs that better manage their illness, achieve personal goals, and develop skills necessary to maintain recovery. For persons with Medi-Cal coverage experiencing SMI or SED, mental health services are largely provided under managed care (Mental Health Plan) that is administered by counties and currently overseen by State Department of Health Care Services (DHCS). Medi-Cal beneficiaries with mild or moderate mental illnesses are served by a provider network organized and paid for by our Medi-Cal managed care plan, Partnership HealthPlan of California (PHC).

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

Other areas of program significance include the continued provision of youth mental health services through the County's interagency child welfare system which includes a service and financial partnership between various Health and Human Services Agency (HHS) programs, as well as Shasta County Office of Education and Shasta County Probation. The provision of short and long-term involuntary treatment and residential services is also a responsibility of this budget unit for adults and a shared responsibility with Social Services for foster children with regard to treatment in residential facilities.

BUDGET REQUESTS

FY 2019-20 requested expenditures total \$36.9 million, a 6.4 percent increase, or \$2.2 million, and requested revenue totals \$32.5 million, a 3.7 percent increase, or \$1.1 million, compared to the FY 2018-19 Adjusted Budget. Expenditures exceed revenues by \$4.4 million and will be funded with Mental Health fund balance. The General Fund contribution to this budget remains status quo at \$276,778.

FY 2019-20 Salaries and Benefits are requested at \$8.8 million, a decrease of \$143,320 compared to the FY 2018-19 Adjusted Budget. Staff members routinely work in both Mental Health (BU 410) and MHSA (BU 404) budgets with their costs allocated based upon the client that they are serving, or the activities performed. In this manner, clients receive quality services without regard to the funding source. Services and Supplies are requested at an increase of \$1.6 million (18.6 percent) and Other Charges are requested at a slight decrease of \$99,461. There are no requested capital assets.

Position Changes Requested deleting one full-time Social Worker/Assistant Social Worker position and adding a Community Mental Health Worker.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget with minor technical changes that result in an increase to the Net County Cost of \$24,000.

PENDING ISSUES AND POLICY CONSIDERATIONS

Institutes for Mental Disease

Since March 2012, costs for acute hospitalization and Institutes for Mental Diseases (IMDs) increased but then declined to some extent. Most of the IMD cost is ineligible for Medi-Cal reimbursement and, thus, must

be supported within department realignment funds. Efforts to mitigate costs in this area have been initiated and are a strong focus of the HHSA, such as contracting with Board and Care providers to provide housing and supportive services for clients to step down from higher levels of care. This has reduced IMD placements from about 55 to an average monthly census of approximately 40.

CCR - Continuum of Care Reform

On October 11, 2015 Governor Edmund G. Brown Jr. signed legislation that comprehensively reforms placement and treatment options for youth in foster care. Assembly Bill 403 builds upon years of policy changes to improve outcomes for youth in foster care and provides the statutory and policy framework to ensure services and supports provided to the child or youth and his or her family are tailored toward the ultimate goal of maintaining a stable permanent family. Reliance on congregate care (group homes) is now limited to short-term, therapeutic interventions that are just one part of a continuum of care available for children, youth and young adults. The new CCR regulations have been implemented by Counties over the last year and half including working with group homes rate classification level (RCL) 9-14 to convert to Short Term Therapeutic Residential Treatment Programs (STRTP).

Presumptive Transfer

In July 2017 AB 1299 established Presumptive Transfer, a policy to improve the timely and effective provision and payment of specialty mental health services to children in foster care who are placed outside of their counties of jurisdiction by transferring the responsibility for the provision and payment of specialty mental health services to the county of residence. Presumptive transfer is the transfer of the responsibility for the provision of or arranging and payment for Specialty Mental Health Services from the county of original jurisdiction to the county in which the foster child resides. In the second quarter of FY 18/19 (quarter ending 12/31/2018) there were an average of 130 children/youth from other counties that were placed in Shasta County with an average of 51 of those placements being in Group Home or Short Term Residential Treatment Programs (STRTP). Presumptive Transfer means that now the County of residence (Shasta) is responsible for the mental health services a child receives either through out-patient mental health services or at a group home/STRTP. Shasta is a net receiver of children transferred, as we have many fewer children and youth receiving services in other counties than children from other counties that we are serving.

IHSS MOE and 1991 Realignment Transfers

A significant positive change to this budget lies in the governor's proposed budget changes related to the IHSS MOE, providing additional state general fund to fund the IHSS program, and thus, eliminating three years of transfers of 1991 realignment growth from Public Health and Mental Health to Social Services. This change will increase realignment revenue during the budget year and two out years that was unexpected.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$99,675	\$134,031		\$120,000	\$120,000
REVENUE FROM MONEY & PROPERTY	\$99,675	\$134,031		\$120,000	\$120,000
Category: 500 INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$3,845,882	\$5,263,120		\$2,200,000	\$2,200,000
536301 STATE FFS MEDI CAL ALLOCATION	\$0	\$0		\$84,400	\$84,400
536510 STATE REALIGNMENT MENTAL HLTH	\$6,901,163	\$6,656,730		\$6,944,329	\$6,944,329
538102 STATE DHS GRANT	\$0	\$544,677		\$0	\$0
542603 ST REALIGNMENT 2011 AB109	\$6,847,993	\$6,695,632		\$6,800,036	\$6,800,036
552100 FEDERAL MEDI-CAL	\$10,211,580	\$10,857,562		\$12,767,000	\$12,767,000
552140 FEDERAL MCKINNEY HOMELESS	\$65,723	\$48,160		\$65,180	\$65,180
552151 FEDERAL SAMHSA BLOCK GRANT	\$281,291	\$359,630		\$667,536	\$667,536
560996 FED DHCS MENTAL HEALTH GRANT	\$2,240,914	\$1,302,801		\$1,750,000	\$1,750,000
563400 OTHER CO INPATIENT FEES	\$1,742	\$459		\$4,000	\$4,000
INTERGOVERNMENTAL REVENUES	\$30,396,290	\$31,728,774		\$31,282,481	\$31,282,481
Category: 600 CHARGES FOR SERVICES					
682000 SELF PAY	\$89,268	\$90,004		\$60,000	\$60,000
682001 CLIENT INSURANCE	\$29,544	\$23,015		\$26,000	\$26,000
682002 MENTAL HEALTH SERVICES OTHER	\$15	\$27,571		\$605,000	\$605,000
686000 PATIENT REVENUE	\$0	\$838		\$0	\$0
686001 REIMBURSE INSTITUTIONAL CARE	\$132,888	\$123,745		\$115,000	\$115,000
CHARGES FOR SERVICES	\$251,716	\$265,176		\$806,000	\$806,000
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	(\$701)	\$613		\$50	\$50
799215 UNCLAIMED MONEY	\$0	\$23		\$50	\$50
799390 PRIOR PERIOD EXP ADJUSTMENT	\$60	\$34,001		\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$219,545	\$7,817		\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$500		\$1,000	\$1,000
MISCELLANEOUS REVENUES	\$218,904	\$42,954		\$1,100	\$1,100
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$276,777	\$276,777		\$276,778	\$276,778
OTHR FINANCING SOURCES TRAN IN	\$276,777	\$276,777		\$276,778	\$276,778
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$175	\$3,739		\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$0	\$3,350		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$175	\$7,089		\$0	\$0

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$31,243,540	\$32,454,804	\$32,486,359	\$32,486,359	

Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$4,590,661	\$4,789,921	\$5,399,000	\$5,399,000
011200	TERMINATION/SPECIAL PAY	\$6,442	\$32,337	\$0	\$0
017000	EXTRA HELP	\$116,398	\$94,085	\$152,000	\$152,000
017502	OVERTIME PAY	\$25,293	\$31,338	\$8,500	\$8,500
017505	STANDBY PAY	\$7,405	\$10,199	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$1,756	\$927	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$1,777	\$1,704	\$1,700	\$1,700
018100	EMPLOYER SHARE FICA	\$331,746	\$357,023	\$404,000	\$404,000
018201	EMPLOYER SHARE RETIREMENT	\$830,549	\$962,014	\$1,186,000	\$1,186,000
018204	EMPLOYER SHARE DEFERRED COMP	\$0	\$244	\$0	\$0
018205	EMPLOYER SHARE 401A	\$2,893	\$11,637	\$16,000	\$16,000
018300	EMPLOYER SHARE HEALTH INSUR	\$1,075,810	\$1,140,049	\$1,387,000	\$1,387,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$137,667	\$143,578	\$216,000	\$216,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$15,170	\$7,783	\$5,500	\$5,500
018500	WORKERS COMP EXPOSURE	\$59,727	\$41,782	\$15,000	\$15,000
018501	WORKERS COMP EXPERIENCE	\$277,428	\$180,420	\$50,000	\$50,000
SALARIES AND BENEFITS		\$7,480,729	\$7,805,048	\$8,840,700	\$8,840,700

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$1,207	\$2,540	\$2,600	\$2,600
032500	COMMUNICATIONS EXPENSE	\$55,000	\$46,642	\$55,093	\$55,093
032590	CHGS FAC MGMT COMM	\$227	\$379	\$1,325	\$1,325
032591	CHGS IT COMM	\$35,179	\$26,340	\$38,769	\$38,769
032700	FOOD EXPENSE	\$115	\$95	\$1,100	\$1,100
032900	HOUSEHOLD EXPENSE	\$2,526	\$3,510	\$4,090	\$4,090
032990	CHGS OC HSHLD SVS	\$129,641	\$199,878	\$215,902	\$215,902
032991	CHGS OC HSHLD SUPPL	\$10,015	\$13,199	\$14,511	\$14,511
032992	CHGS FAC MGMT HSHLD XP	\$6,007	\$3,727	\$12,473	\$12,473
033102	INSUR XP LIABILITY EXPOSURE	\$17,274	\$12,984	\$13,000	\$13,000
033103	INSUR XP MISCELLANEOUS	\$9,327	\$7,311	\$6,816	\$6,816
033104	INSUR XP MALPRACTICE	\$37,803	\$31,524	\$35,000	\$35,000
033105	INSUR XP LIABILITY EXPERIENCE	\$15,841	\$13,156	\$13,116	\$13,116
033500	MAINTENANCE OF EQUIPMENT	\$72	\$90	\$2,900	\$2,900
033528	MNT EQP SOFTWARE	\$1,200	\$5,243	\$52,700	\$52,700
033592	CHGS IT MNT HARD/SOFTWARE	\$26,888	\$21,986	\$17,236	\$17,236
033700	MAINTENANCE OF STRUCTURES	\$0	\$80	\$10,000	\$10,000
033791	CHGS FAC MGMT MAINT STR	\$162,814	\$113,078	\$73,295	\$73,295

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$5,814	\$2,811	\$6,000	\$6,000	
034100 MEMBERSHIPS	\$7,471	\$11,205	\$14,500	\$14,500	
034309 MISC XP PRIOR PERIOD REV ADJ	\$416,833	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$126,582	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$74,608	\$62,819	\$69,800	\$69,800	
034527 OFFICE XP PRINTING	\$1,135	\$5,998	\$1,400	\$1,400	
034590 CHGS OC PHOTOCOPY SVS	\$22,381	\$20,600	\$32,831	\$32,831	
034591 CHGS OC POSTAGE SVS	\$2,639	\$3,784	\$4,118	\$4,118	
034592 CHGS OC OTHER SERVICES	\$12,508	\$18,463	\$75,888	\$75,888	
034800 PROF & SPECIAL SERVICES	\$1,543,388	\$2,197,124	\$3,382,607	\$3,382,607	
034801 PROF ACCOUNTING SVS	\$3,269,369	\$3,669,304	\$4,413,989	\$4,413,989	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$2,018	\$0	\$0	
034808 PROF BILLING SVS	\$52,526	\$55,383	\$73,000	\$73,000	
034813 PROF CONSULTING SVS	\$0	\$0	\$500	\$500	
034828 PROF LEGAL SVS	\$0	\$18,273	\$12,000	\$12,000	
034837 PROF PREEMPLOYMENT SVS	\$5,974	\$5,139	\$5,000	\$5,000	
034842 PROF REHAB SVS	\$12,461	\$12,461	\$20,000	\$20,000	
034851 PROF TRAINING SVS	\$7,498	\$14,606	\$111,825	\$111,825	
034854 PROF INTERPRETING SVS	\$464	\$153	\$1,600	\$1,600	
034858 PROF FINGERPRINTING SVS	\$0	\$147	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$105	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$3,349	\$1,956	\$427,013	\$427,013	
034892 CHGS IT PROFESSIONAL SVS	\$379,594	\$299,477	\$325,941	\$325,941	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$400	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$16,867	\$24,848	\$26,188	\$26,188	
035300 RENTS & LEASES OF STRUCTURES	\$143,771	\$124,908	\$123,648	\$123,648	
035500 MINOR EQUIPMENT	\$8,572	\$12,148	\$37,950	\$37,950	
035528 MINOR EQP SOFTWARE	\$6,917	\$0	\$4,500	\$4,500	
035529 MNR EQP COMPUTERS	\$0	\$1,163	\$44,000	\$44,000	
035530 MNR EQP IT APRV	\$139	\$1,197	\$5,200	\$5,200	
035590 CHGS IT SOFTWARE EQP	\$3,876	\$16,159	\$37,800	\$37,800	
035591 CHGS IT HARDWARE EQP	\$85,157	\$152,219	\$81,700	\$81,700	
035592 CHGS IT TELECOMM EQP	\$583	\$443	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$9,307	\$5,968	\$59,900	\$59,900	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$190	\$8,410	\$8,410	
035900 TRANSPORTATION & TRAVEL	\$38,703	\$35,570	\$100,500	\$100,500	
035940 TRANS/TRVL FUEL	\$15,961	\$16,493	\$21,585	\$21,585	
035941 TRANS/TRVL MILEAGE	\$319	\$958	\$5,100	\$5,100	
035942 TRANS/TRVL TRAINING	\$0	\$6,619	\$16,500	\$16,500	

Budget Unit: 410 - MENTAL HEALTH (FUND 0080)

Function: HEALTH & SANITATION

Activity: MENTAL HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035990 CHGS FLEET TRANS/TRVL	\$32,892	\$29,351	\$32,743	\$32,743	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$605	\$1,292	\$3,100	\$3,100	
036100 UTILITIES	\$77,042	\$49,171	\$58,748	\$58,748	
SERVICES AND SUPPLIES	\$6,896,570	\$7,382,605	\$10,221,510	\$10,221,510	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$329,806	\$323,057	\$317,028	\$317,028	
050003 BUILDING & EQUIP COST PLAN CHG	\$46,452	\$46,451	\$138,705	\$138,705	
052000 SUPPORT & CARE OF PERSONS	\$24,306	\$22,537	\$500	\$500	
052001 SUPP/CARE CLIENTS	\$15,520	\$530,286	\$18,544	\$18,544	
052007 SUPP/CARE PATIENTS	\$53,075	\$25,246	\$232,500	\$232,500	
052015 SUPP/CARE ADULT RESIDENTIAL	\$1,691,636	\$1,548,566	\$1,073,333	\$1,073,333	
052016 SUPP/CARE INPATIENT CARE	\$5,264,720	\$5,005,731	\$6,087,000	\$6,087,000	
052017 SUPP/CARE INSTITUTIONALIZED	\$2,494,487	\$2,715,314	\$2,310,000	\$2,310,000	
052018 SUPP/CARE CONSERVATEES	\$90,218	\$90,218	\$90,218	\$90,218	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$4,472,012	\$5,835,744	\$7,705,035	\$7,705,035	
052020 SUPP/CARE CLIENT TRANSP SVS	\$1,836	\$809	\$5,100	\$5,100	
OTHER CHARGES	\$14,484,074	\$16,143,963	\$17,977,963	\$17,977,963	
Category: 070 CAPITAL ASSETS					
065088 1 VAN W/ ACCESSORIES	\$24,009	\$0	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$44,262	\$0	\$0	\$0	
CAPITAL ASSETS	\$68,271	\$0	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	(\$67,011)	(\$54,439)	(\$60,000)	(\$60,000)	
088404 C/A MHSA	(\$1,080,913)	(\$784,032)	(\$1,196,414)	(\$1,196,414)	
088410 C/A MENTAL HEALTH	(\$34,104)	(\$27,805)	(\$20,000)	(\$20,000)	
088412 C/A SCHC CMSP	(\$90,000)	(\$15,000)	(\$15,000)	(\$15,000)	
088501 C/A SOCIAL SERVICES	(\$1,350,809)	(\$836,963)	(\$1,539,010)	(\$1,539,010)	
088998 C/A PRIOR PERIOD EXP ADJ	(\$211)	\$0	\$0	\$0	
INTRAFUND TRANSFERS	(\$2,623,050)	(\$1,718,242)	(\$2,830,424)	(\$2,830,424)	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$1,936,530	\$0	\$60,000	\$60,000	
095404 TRANS OUT MHSA	\$43,000	\$450,243	\$521,000	\$521,000	
095411 TRAN OUT PUBLIC HEALTH	\$456,168	\$1,023,677	\$1,452,000	\$1,452,000	
095422 TRAN OUT SUBSTANCE ABUSE	\$0	\$336,143	\$430,000	\$430,000	
095501 TRAN OUT SOCIAL SERVICES	\$0	\$200,000	\$200,000	\$200,000	
095806 TRAN OUT ENERGY RETROFIT	\$0	\$0	\$6,536	\$6,536	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER FINANCING USES	\$2,435,699	\$2,010,063	\$2,669,536	\$2,669,536
Total Expenditures/Appropriations:	\$28,742,294	\$31,623,438	\$36,879,285	\$36,879,285
Net Cost:	(\$2,501,246)	(\$831,365)	\$4,392,926	\$4,392,926

PUBLIC HEALTH

Fund 0196 Public Health, Budget Unit 411

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

State statute mandates that the County General Fund contribute \$184,049 annually as a maintenance of effort to obtain 1991 health realignment revenue. As in the past, the majority of the General Fund contribution (\$146,010 for FY 2019-20) goes into the Shasta County Healthcare (BU 412). The remaining County General Fund contribution of \$38,039 supports activities in this main Public Health budget. FY 2019-20 requested expenditures total \$18.9 million, a 3.4 percent (\$620,772) increase over the FY 2018-19 Adjusted Budget. FY 2019-20 requested Salaries and Benefits have increased 4.8 percent (\$602,748), Services and Supplies have increased 4.8 percent (\$427,227), and Other Charges have increased 38.3 percent due to increased efforts to prevent behavioral health problems. FY 2019-20 requested revenue is increasing by \$833,407 to \$16.1 million. The department anticipates using \$2.8 million of fund balance for FY 2019-20. In addition, the department plans on ending FY 2018-19 under budget by approximately \$1.2 million.

Position Changes Requests: Add 1.0 Full-Time Equivalent (FTE) Disease Investigation Specialist I/II, Add 1.0 FTE Community Mental Health Worker, Add 2.0 FTE Peer Support Specialist, add 1.0 FTE Public Health Nurse I/II/Registered Nurse, Add 1.0 FTE Senior Public Health Assistant, and Add 1.0 FTE Supervising Public Health Nurse. In addition, the department requests to delete the following positions: 1.0 FTE Public Health Nutritionist I/II and 1.0 FTE Public Health Nurse II/III.

Capital Asset/Projects Requests: One replacement autoclave \$75,000, one replacement Lab Freezer \$10,000, and one replacement Lab Refrigerator \$10,000.

SUMMARY OF RECOMMENDATIONS

The CEO recommends one net zero technical change and the addition of a new \$220,000 mobile clinic van capital asset, which increases the net county cost by \$220,000. The mobile clinic provides an opportunity to expand essential Public Health services such as Sexually-Transmitted Diseases testing and immunizations; however, further study and analysis, and final CAO approval, is required before pursuing the purchase.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Public Health Branch is continuing the process to achieve accreditation from the National Public Health Accreditation Board. The accreditation process seeks to advance and standardize quality and performance across public health departments. To receive accreditation a local health department must meet a set of nationally recognized, practice-focused and evidenced-based standards. The development of a Community Health Assessment, Community Health Improvement Plan, and specific Public Health Strategic Plan, along with systems for Continuous Quality Improvement and Staff Development are accreditation requirements recently completed. The Public Health Branch is prepared to submit documentation for peer review in April, 2019 and have their site visit sometime in the Fall of 2019.

A significant positive change to this budget lies in the governor's proposed budget changes related to the IHSS MOE, providing additional state general fund to fund the IHSS program, and thus, eliminating three years of transfers of 1991 realignment growth from Public Health and Mental Health to Social Services. This change will increase realignment revenue during the budget year and two out years that was unexpected.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 200 LICENSES, PERMITS & FRANCHISES					
216600 BURIAL PERMITS	\$6,677	\$6,928	\$7,500	\$7,500	
LICENSES, PERMITS & FRANCHISES	\$6,677	\$6,928	\$7,500	\$7,500	
Category: 300 FINES, FORFEITURES & PENALTIES					
317530 VCF CHILD PASSENGER RESTRAINT	\$2,210	\$2,158	\$2,000	\$2,000	
317532 VCF UNATTENDED CHILDREN	\$0	\$20	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$2,210	\$2,178	\$2,000	\$2,000	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$119,160	\$173,915	\$160,000	\$160,000	
420110 INTEREST ON PAYMENTS	(\$908)	\$0	\$0	\$0	
421200 RENTS/LEASES OF BUILDINGS	\$1,500	\$1,500	\$1,500	\$1,500	
REVENUE FROM MONEY & PROPERTY	\$119,752	\$175,415	\$161,500	\$161,500	
Category: 500 INTERGOVERNMENTAL REVENUES					
532000 STATE AID WIC NUTRITION	\$1,982,021	\$1,950,727	\$1,804,000	\$1,804,000	
533003 ST BT PREPAREDNESS PAN FLU	\$45,051	\$55,193	\$65,875	\$65,875	
533010 STATE AID CHRONIC DISEASE	\$565,311	\$522,721	\$274,495	\$274,495	
533125 STATE CHLAMYDIA PREVENTION PRJ	\$5,438	\$14,379	\$0	\$0	
533202 STATE IGT	\$262,350	\$0	\$150,000	\$150,000	
533210 STATE IMMUNIZATION GRANT	\$76,520	\$76,520	\$76,520	\$76,520	
533229 STATE OFFICE OF TRAFFIC SAFETY	\$183,068	\$242,432	\$279,209	\$279,209	
533240 STATE CHILD LEAD PREV GRANT	\$99,851	\$99,852	\$125,836	\$125,836	
533301 STATE CHDP NO COUNTY MATCH	\$170,914	\$218,850	\$331,405	\$331,405	
533302 STATE CHDP FOSTER CARE	\$314,288	\$351,692	\$361,337	\$361,337	
533310 STATE MCH ALLOCATION	\$1,084,203	\$972,367	\$1,084,730	\$1,084,730	
533350 STATE AIDS BLOCK ALLOCATION	\$14,001	\$6,455	\$14,435	\$14,435	
533510 STATE SB99 PROGRAM TEP	\$56,317	\$150,000	\$150,000	\$150,000	
533511 STATE SB56 PROGRAM TEP	\$352,055	\$213,623	\$293,860	\$293,860	
536400 STATE DRUG PROGRAM	\$42,284	\$74,076	\$44,000	\$44,000	
537001 STATE TUBERCULOSIS HOUSES	\$0	\$0	\$5,000	\$5,000	
538101 STATE DHS ORAL HEALTH GRANT	\$15,477	\$191,635	\$188,890	\$188,890	
538500 STATE REALIGNMENT PUBLIC HLTH	\$6,922,725	\$6,805,551	\$7,415,406	\$7,415,406	
552002 FED MAA MEDICAL ADMIN ACTIVITY	\$162,922	\$141,774	\$200,000	\$200,000	
552003 FED BIO TERRORISM PREPAREDNESS	\$240,740	\$234,379	\$192,471	\$192,471	
552004 FED BIO TERRORISM LAB INFRASTR	\$267,380	\$241,683	\$260,246	\$260,246	
552006 FED BIO TERRORISM HPP BASE	\$130,504	\$137,076	\$147,254	\$147,254	
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$1,580	\$0	\$0	\$0	
554101 FED EMERGENCY MGMT ASST (FEMA)	\$258,437	\$399,682	\$356,509	\$356,509	
561190 FEDERAL HOMELESS GRANTS	\$90,000	\$200,000	\$100,000	\$100,000	
563901 REGIONAL TRANS AGENCY REV	\$168,984	\$82,586	\$0	\$0	

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$13,512,431	\$13,383,258	\$13,921,478	\$13,921,478	
Category: 600 CHARGES FOR SERVICES					
679400 VITAL STATISTICS	\$129,873	\$134,051	\$130,000	\$130,000	
679501 CERTFD COPIES VITAL HLTH STATS	\$23,029	\$23,920	\$25,000	\$25,000	
681100 IMMUNIZATION FEES	\$176,751	\$80,842	\$80,000	\$80,000	
681250 REGIONAL LAB CONTRACT	\$26,670	\$37,338	\$32,000	\$32,000	
681260 TEHAMA CO LAB CONTRACT	\$1,695	\$752	\$2,000	\$2,000	
681270 SISKIYOU CO LAB CONTRACT	\$4,940	\$4,905	\$6,000	\$6,000	
681300 COMPREHENSIVE PERINATAL	\$2,278	\$2,022	\$3,000	\$3,000	
681400 LAB TESTS BACTERIOLOGY	\$26,821	\$3,231	\$5,000	\$5,000	
681402 PARASITOLOGY LAB FEES	\$329	\$404	\$0	\$0	
681502 BREAST PUMP RENTALS	\$302	\$549	\$1,000	\$1,000	
681513 DRUG TESTING LAB FEES	\$26,862	\$53,043	\$0	\$0	
681520 RABIES TEST FEES	\$1,115	\$1,452	\$2,000	\$2,000	
681904 LAB FEES WATER SAMPLES	\$7,472	\$9,748	\$7,500	\$7,500	
681907 GENERAL REVENUE CLINIC	\$347	\$19	\$0	\$0	
681908 TUBERCULOUS CLINIC	\$4,894	\$6,138	\$8,000	\$8,000	
681909 TARGETED CASE MGMT ENCOUNTERS	\$43,981	\$42,380	\$100,000	\$100,000	
681914 LAB FEES EH WATER SAMPLES	\$275	\$252	\$300	\$300	
692014 EPIDEMIOLOGY SERVICES	\$46,489	\$52,587	\$50,000	\$50,000	
692200 REIMBURSE TRAVEL	\$654	\$102	\$0	\$0	
693030 CONTRACT SERVICES REVENUE	\$20,211	\$14,861	\$40,000	\$40,000	
CHARGES FOR SERVICES	\$544,992	\$468,599	\$491,800	\$491,800	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$850	\$1,300	\$2,000	\$2,000	
792512 CONTR FR CAREMARK RV SHR AGRMT	\$1,951	\$939	\$500	\$500	
792579 CONTRIB FROM COMMUNITY GRANTS	\$40,000	\$60,000	\$20,000	\$20,000	
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$25	\$0	\$0	
799215 UNCLAIMED MONEY	\$12	\$0	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$1,177	\$1,309	\$750	\$750	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$8,103	\$12,801	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$57,740	\$202	\$0	\$0	
799601 INSURANCE PROCEEDS C/A	\$0	\$20,676	\$0	\$0	
799710 GENERAL ASSISTANCE COLLECTIONS	\$0	\$6,922	\$10,000	\$10,000	
799900 CASH OVER/SHORT	\$0	(\$29)	\$0	\$0	
MISCELLANEOUS REVENUES	\$109,834	\$104,146	\$33,250	\$33,250	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$34,848	\$44,178	\$38,039	\$38,039	
800410 TRANS IN MENTAL HEALTH	\$456,168	\$1,023,677	\$1,452,000	\$1,452,000	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHR FINANCING SOURCES TRAN IN	\$491,017	\$1,067,855		\$1,490,039	\$1,490,039
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$2,105		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$2,105		\$0	\$0
Total Revenues:	\$14,786,915	\$15,210,488		\$16,107,567	\$16,107,567
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$6,754,253	\$7,069,832		\$8,052,000	\$8,052,000
011200 TERMINATION/SPECIAL PAY	\$20,618	\$124,296		\$35,000	\$35,000
017000 EXTRA HELP	\$146,110	\$113,672		\$142,000	\$142,000
017502 OVERTIME PAY	\$2,143	\$50,512		\$3,700	\$3,700
017505 STANDBY PAY	\$2,388	\$1,936		\$2,900	\$2,900
017509 HOLIDAY OVERTIME PAY	\$185	\$1,041		\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,562	\$3,537		\$3,800	\$3,800
018100 EMPLOYER SHARE FICA	\$493,313	\$539,497		\$616,000	\$616,000
018201 EMPLOYER SHARE RETIREMENT	\$1,221,207	\$1,415,358		\$1,767,000	\$1,767,000
018204 EMPLOYER SHARE DEFERRED COMP	\$10	(\$244)		\$0	\$0
018205 EMPLOYER SHARE 401A	\$4,135	\$14,585		\$28,000	\$28,000
018300 EMPLOYER SHARE HEALTH INSUR	\$1,656,376	\$1,861,591		\$2,136,000	\$2,136,000
018307 EMPLYR SHR OTHER POST EMP BEN	\$202,587	\$211,477		\$322,000	\$322,000
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$22,089	\$11,430		\$8,300	\$8,300
018500 WORKERS COMP EXPOSURE	\$87,101	\$61,373		\$21,000	\$21,000
018501 WORKERS COMP EXPERIENCE	\$59,440	\$35,700		\$12,000	\$12,000
SALARIES AND BENEFITS	\$10,675,525	\$11,515,599		\$13,149,700	\$13,149,700
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$43	\$0		\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$10,590	\$7,852		\$8,333	\$8,333
032500 COMMUNICATIONS EXPENSE	\$88,062	\$91,941		\$135,088	\$135,088
032590 CHGS FAC MGMT COMM	\$102	\$98		\$60	\$60
032591 CHGS IT COMM	\$48,302	\$47,634		\$85,017	\$85,017
032700 FOOD EXPENSE	\$11,237	\$21,643		\$34,150	\$34,150
032900 HOUSEHOLD EXPENSE	\$22,887	\$16,050		\$20,160	\$20,160
032928 HSHLD XP LAUNDRY SVS	\$5,177	\$1,364		\$4,000	\$4,000
032990 CHGS OC HSHLD SVS	\$92,991	\$93,116		\$105,507	\$105,507
032991 CHGS OC HSHLD SUPPL	\$2,980	\$2,527		\$3,436	\$3,436
032992 CHGS FAC MGMT HSHLD XP	\$103,981	\$101,551		\$34,171	\$34,171
033100 INSURANCE EXPENSE	\$38	\$20		\$0	\$0

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
033102	INSUR XP LIABILITY EXPOSURE	\$25,207	\$19,272	\$19,000	\$19,000	
033103	INSUR XP MISCELLANEOUS	\$8,874	\$6,939	\$6,348	\$6,348	
033104	INSUR XP MALPRACTICE	\$24,947	\$19,460	\$30,000	\$30,000	
033105	INSUR XP LIABILITY EXPERIENCE	\$6,660	\$4,888	\$2,568	\$2,568	
033500	MAINTENANCE OF EQUIPMENT	\$60,970	\$48,016	\$73,700	\$73,700	
033528	MNT EQP SOFTWARE	\$1,041	\$3,688	\$5,750	\$5,750	
033592	CHGS IT MNT HARD/SOFTWARE	\$19,409	\$18,953	\$18,376	\$18,376	
033700	MAINTENANCE OF STRUCTURES	\$44,410	\$3,471	\$141,467	\$141,467	
033729	MNT STR FAC MGMT APRV	\$0	\$0	\$3,000	\$3,000	
033791	CHGS FAC MGMT MAINT STR	\$245,536	\$128,418	\$110,498	\$110,498	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$163,520	\$156,007	\$189,615	\$189,615	
033904	MED SPLY IMMUNIZATIONS	\$61,355	\$65,915	\$95,000	\$95,000	
034100	MEMBERSHIPS	\$19,894	\$15,828	\$18,630	\$18,630	
034300	MISCELLANEOUS EXPENSE	\$0	\$0	\$3,000	\$3,000	
034309	MISC XP PRIOR PERIOD REV ADJ	\$10,613	\$16	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$32,439	\$263	\$200	\$200	
034500	OFFICE EXPENSE	\$131,009	\$106,568	\$163,500	\$163,500	
034526	OFFICE XP POSTAGE	\$2,579	\$1,972	\$6,800	\$6,800	
034527	OFFICE XP PRINTING	\$21,911	\$14,830	\$42,770	\$42,770	
034528	OFFICE XP SUPPLIES	\$1,315	\$0	\$725	\$725	
034529	OFFICE XP PUBLICATIONS	\$108	\$0	\$0	\$0	
034535	OFFICE XP EDUCATIONAL ITEMS	\$43,681	\$12,214	\$63,565	\$63,565	
034536	OFFICE XP OFFICE FURNITURE	\$1,628	\$56	\$11,400	\$11,400	
034537	OFFICE XP BOOKS	\$50	\$117	\$0	\$0	
034590	CHGS OC PHOTOCOPY SVS	\$8,609	\$7,747	\$16,110	\$16,110	
034591	CHGS OC POSTAGE SVS	\$11,293	\$6,515	\$20,002	\$20,002	
034592	CHGS OC OTHER SERVICES	\$15,887	\$8,842	\$16,404	\$16,404	
034800	PROF & SPECIAL SERVICES	\$641,510	\$763,018	\$1,226,508	\$1,226,508	
034801	PROF ACCOUNTING SVS	\$2,129,224	\$2,113,741	\$2,548,425	\$2,548,425	
034802	PROF ADMIN SVS	\$1,617,733	\$1,720,434	\$1,959,972	\$1,959,972	
034803	PROF ADVERTISING & MKTG SVS	\$85,740	\$85,620	\$237,500	\$237,500	
034807	PROF BANK SVS	\$2,477	\$1,502	\$2,100	\$2,100	
034823	PROF HEALTH SVS	\$0	\$169,632	\$50,000	\$50,000	
034826	PROF LAB SVS	\$33,898	\$13,805	\$5,500	\$5,500	
034829	PROF MAINTENANCE SVS	\$6,123	\$0	\$0	\$0	
034837	PROF PREEMPLOYMENT SVS	\$7,923	\$6,457	\$10,000	\$10,000	
034849	PROF TECHNOLOGICAL SVS	\$1,000	\$0	\$1,000	\$1,000	
034851	PROF TRAINING SVS	\$14,224	\$1,560	\$11,550	\$11,550	
034854	PROF INTERPRETING SVS	\$39	(\$6)	\$50	\$50	

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034858 PROF FINGERPRINTING SVS	\$0	\$98	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$4,561	\$4,579	\$926	\$926	\$926
034892 CHGS IT PROFESSIONAL SVS	\$470,246	\$468,594	\$503,315	\$503,315	\$503,315
034900 PUBLICATIONS & LEGAL NOTICES	\$477	\$499	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$37,919	\$39,021	\$39,089	\$39,089	\$39,089
035300 RENTS & LEASES OF STRUCTURES	\$183,857	\$184,328	\$190,077	\$190,077	\$190,077
035500 MINOR EQUIPMENT	\$23,248	\$17,723	\$42,300	\$42,300	\$42,300
035528 MINOR EQP SOFTWARE	\$14,596	\$14,716	\$92,700	\$92,700	\$92,700
035529 MNR EQP COMPUTERS	\$0	\$0	\$13,500	\$13,500	\$13,500
035530 MNR EQP IT APRV	\$0	\$0	\$2,000	\$2,000	\$2,000
035535 MNR EQP COMM EQP	\$0	\$0	\$500	\$500	\$500
035590 CHGS IT SOFTWARE EQP	\$5,426	\$5,266	\$66,180	\$66,180	\$66,180
035591 CHGS IT HARDWARE EQP	\$126,266	\$151,144	\$109,200	\$109,200	\$109,200
035592 CHGS IT TELECOMM EQP	\$831	\$378	\$450	\$450	\$450
035700 SPECIAL DEPARTMENTAL EXPENSE	\$136,275	\$99,511	\$211,740	\$211,740	\$211,740
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$50	\$1,330	\$1,330	\$1,330
035754 SP DEPT XP ONLINE DATA SUBSCR	\$975	\$586	\$1,100	\$1,100	\$1,100
035900 TRANSPORTATION & TRAVEL	\$112,026	\$185,858	\$251,203	\$251,203	\$251,203
035940 TRANS/TRVL FUEL	\$15,649	\$18,403	\$17,660	\$17,660	\$17,660
035941 TRANS/TRVL MILEAGE	\$2,537	\$6,369	\$7,692	\$7,692	\$7,692
035942 TRANS/TRVL TRAINING	\$6,118	\$9,536	\$13,800	\$13,800	\$13,800
035990 CHGS FLEET TRANS/TRVL	\$80,608	\$72,129	\$43,818	\$43,818	\$43,818
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$3,144	\$2,614	\$1,600	\$1,600	\$1,600
036100 UTILITIES	\$123,014	\$114,622	\$119,289	\$119,289	\$119,289
SERVICES AND SUPPLIES	\$7,237,029	\$7,305,608	\$9,270,424	\$9,270,424	\$9,270,424
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$301,075	\$419,366	\$431,928	\$431,928	\$431,928
050003 BUILDING & EQUIP COST PLAN CHG	\$101,778	\$129,354	\$150,375	\$150,375	\$150,375
050800 TAXES & ASSESSMENTS	\$2,098	\$2,098	\$5,000	\$5,000	\$5,000
051351 CONTR TO CITY OF REDDING	\$0	\$8,304	\$105,000	\$105,000	\$105,000
051352 CONTR TO CITY OF ANDERSON	\$0	\$0	\$31,467	\$31,467	\$31,467
052000 SUPPORT & CARE OF PERSONS	\$865	\$4,082	\$1,000	\$1,000	\$1,000
052001 SUPP/CARE CLIENTS	\$196,561	\$338,244	\$800,000	\$800,000	\$800,000
052009 SUPP/CARE ADULTS	\$2,100	\$1,056	\$5,000	\$5,000	\$5,000
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0	\$0
OTHER CHARGES	\$604,480	\$903,006	\$1,529,770	\$1,529,770	\$1,529,770
Category: 070 CAPITAL ASSETS					
065008 1 AUTOCLAVE	\$0	\$0	\$75,000	\$75,000	\$75,000

Budget Unit: 411 - PUBLIC HEALTH (FUND 0196)

Function: HEALTH & SANITATION

Activity: HEALTH

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065035 1 FREEZER	\$0	\$0	\$10,000	\$10,000	
065044 1 LAB REFRIGERATOR	\$0	\$0	\$10,000	\$10,000	
065088 1 VAN W/ ACCESSORIES	\$24,009	\$0	\$0	\$0	
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$19,186	\$0	\$0	
065122 2 VEHICLES W/ ACCESSORIES	\$0	\$39,076	\$0	\$0	
065264 4 VEHICLES W/ACCESSORIES	\$85,673	\$0	\$0	\$0	
065277 1 SPECIALIZED RESPONSE VEHICLE	\$0	\$0	\$220,000	\$220,000	
065349 1 MICROSCOPE	\$0	\$32,648	\$0	\$0	
065363 EMERGENCY SHELTER	\$20,590	\$0	\$0	\$0	
CAPITAL ASSETS	\$130,273	\$90,911	\$315,000	\$315,000	
Category: 080	INTRAFUND TRANSFERS				
088000 COST APPLIED VARIOUS	(\$19,761)	\$0	\$0	\$0	
088260 C/A/ JAIL	(\$450)	(\$275)	(\$1,000)	(\$1,000)	
088262 C/A JUVENILE HALL	(\$550)	\$0	(\$1,000)	(\$1,000)	
088263 C/A PROBATION	(\$107,217)	(\$30,595)	\$0	\$0	
088404 C/A MHSA	(\$187,805)	(\$396,063)	(\$558,474)	(\$558,474)	
088410 C/A MENTAL HEALTH	(\$104,188)	\$0	\$0	\$0	
088411 C/A PUBLIC HEALTH	(\$1,817,965)	(\$1,720,434)	(\$1,959,972)	(\$1,959,972)	
088412 C/A SCHC CMSP	(\$10,000)	(\$85,000)	(\$10,000)	(\$10,000)	
088417 C/A CA CHILD SERVICES	\$0	(\$192,024)	(\$200,265)	(\$200,265)	
088422 C/A ALCOHOL & DRUG	(\$764,511)	(\$484,087)	(\$543,373)	(\$543,373)	
088501 C/A SOCIAL SERVICES	(\$1,252,211)	(\$1,219,652)	(\$1,840,944)	(\$1,840,944)	
088590 C/A CAA	\$0	(\$112,689)	(\$350,000)	(\$350,000)	
INTRAFUND TRANSFERS	(\$4,264,661)	(\$4,240,821)	(\$5,465,028)	(\$5,465,028)	
Category: 095	OTHER FINANCING USES				
095166 TRANS OUT CAPITAL PROJECTS	\$155,942	\$0	\$0	\$0	
095235 TRAN OUT SHERIFF	\$210,130	\$273,917	\$80,252	\$80,252	
095592 TRAN OUT HOUSING HOME IPP	\$0	\$50,000	\$50,000	\$50,000	
095596 TRAN OUT CDBG	\$0	\$0	\$105,497	\$105,497	
095806 TRAN OUT ENERGY RETROFIT	\$0	\$0	\$2,650	\$2,650	
096391 TRAN OUT FIRE ZONE #1	\$10,017	\$82,405	\$71,805	\$71,805	
OTHER FINANCING USES	\$376,089	\$406,322	\$310,204	\$310,204	
Total Expenditures/Appropriations:	\$14,758,735	\$15,980,626	\$19,110,070	\$19,110,070	
Net Cost:	(\$28,180)	\$770,138	\$3,002,503	\$3,002,503	

PUBLIC HEALTH-HEALTH SERVICES

Fund 0196 Public Health, Budget Unit 412

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

PROGRAM DESCRIPTION

The Health Services budget accounts for the cost of the County Medical Services Program (CMSP), a program to support medical care costs for indigent county residents, contingency reserve for medically indigent adults who do not qualify for CMSP, the cost of the County's contract with Sierra-Sacramento Valley Emergency Medical Services (SSV-EMS) to provide statutorily required regulatory oversight of EMS services, and the cost associated with operating, maintaining, and replacing equipment for the Shasta County EMS communication system. In addition, this budget contains costs related to the maintenance of Shasta General Hospital records since the hospital's closure in 1987, including requests for copies of records, subpoenas, lien payments, correspondence and purging of files.

Costs in this program are supported by fees charged to ambulance providers and base hospitals for maintenance of the EMS communications system as well as a portion of the County General Fund maintenance of effort (MOE) required to secure Public Health realignment, and the statutory County General Fund payment of the CMSP participation fee.

BUDGET REQUESTS

FY 2019-20 requested expenditures are \$607,308, a decrease of \$126,435 compared to the FY 2018-19 Adjusted Budget. The requested budget includes capital asset appropriations to replace two repeaters (\$31,000) which are used in the EMS communications system. FY 2019-20 requested revenue is \$586,058, leaving a Net County Cost of \$21,250 which is funded with fund balance. The budget request includes the cost of the SSV-EMS Joint Powers Agreement of \$87,000, consistent with the FY 2018-19 cost. The budget includes the costs of operating and maintaining EMS communication system equipment along with offsetting fee revenue. This budget also continues the lease of space in central Redding for hospital record storage. The CMSP participation fee is set in statute and is supported entirely by a statutory corresponding County General Fund contribution of \$294,369. Additionally, the FY 2019-20 budget request includes \$30,000 in a Contingency Reserve account for health care claims for medically indigent adults that are not CMSP-eligible but fall within the state Welfare and Institutions Code Section 17000 County obligation. No claims have been processed for these costs in FY 2018-19, however claims can arise without warning, and the County must be prepared to pay them. The budget also requests General Fund support in the amount of \$146,010, a 4.4 percent increase compared to the FY 2018-19 Adjusted Budget with a corresponding reduction in the Public Health (BU411) budget. Finally, the budget request includes Homeless Emergency Aid Program (HEAP) monies (\$1,685,155) from Housing for initial costs related to the new proposed Navigation Center. There are no position requests.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

The governor has proposed budget changes to Assembly Bill 85, which shifted some indigent health funds from counties to the state when the Affordable Care Act (ACA) was implemented. The proposed changes, should they be adopted, will not directly affect Shasta County's 1991 health realignment revenue, as the impact will be borne by the CMSP governing board, which manages the County's indigent health care responsibility.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)

Function: HEALTH & SANITATION

Activity: MEDICAL CARE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
533150 STATE CMSP	\$100,000	\$75,000	\$25,000	\$25,000	
INTERGOVERNMENTAL REVENUES	\$100,000	\$75,000	\$25,000	\$25,000	
Category: 600 CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$49,443	\$49,937	\$120,679	\$120,679	
CHARGES FOR SERVICES	\$49,443	\$49,937	\$120,679	\$120,679	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$149,200	\$434,240	\$440,379	\$440,379	
OTHR FINANCING SOURCES TRAN IN	\$149,200	\$434,240	\$440,379	\$440,379	
Total Revenues:					
	\$298,643	\$559,177	\$586,058	\$586,058	
Category: 030 SERVICES AND SUPPLIES					
033500 MAINTENANCE OF EQUIPMENT	\$12,846	\$14,608	\$86,700	\$86,700	
034800 PROF & SPECIAL SERVICES	\$101,584	\$101,140	\$1,710,155	\$1,710,155	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$22,217	\$22,217	
035300 RENTS & LEASES OF STRUCTURES	\$42,002	\$43,266	\$22,908	\$22,908	
035500 MINOR EQUIPMENT	\$7,066	\$4,493	\$0	\$0	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$0	\$0	\$2,012	\$2,012	
SERVICES AND SUPPLIES	\$163,499	\$163,508	\$1,843,992	\$1,843,992	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$708)	\$1,385	\$6,102	\$6,102	
052000 SUPPORT & CARE OF PERSONS	\$85,014	\$84,874	\$87,000	\$87,000	
052003 SUPP/CARE INDIGENTS	\$0	\$0	\$294,369	\$294,369	
OTHER CHARGES	\$84,306	\$86,259	\$387,471	\$387,471	
Category: 070 CAPITAL ASSETS					
065256 1 BASE RADIO	\$0	\$12,355	\$0	\$0	
065265 3 BASE RADIOS	\$0	\$36,679	\$0	\$0	
065366 2 REPEATERS	\$0	\$0	\$31,000	\$31,000	
CAPITAL ASSETS	\$0	\$49,034	\$31,000	\$31,000	
Category: 080 INTRAFUND TRANSFERS					
088590 C/A CAA	\$0	\$0	(\$1,685,155)	(\$1,685,155)	
INTRAFUND TRANSFERS	\$0	\$0	(\$1,685,155)	(\$1,685,155)	
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000	

Budget Unit: 412 - SHASTA COUNTY HEALTH CARE (FUND 0196)
Function: HEALTH & SANITATION
Activity: MEDICAL CARE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
APPROP FOR CONTINGENCY	\$0	\$0	\$30,000	\$30,000
Total Expenditures/Appropriations:	\$247,805	\$298,802	\$607,308	\$607,308
Net Cost:	(\$50,837)	(\$260,374)	\$21,250	\$21,250

PUBLIC HEALTH-CALIFORNIA CHILDREN'S SERVICES

Fund 0196 Public Health, Budget Unit 417

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

PROGRAM DESCRIPTION

California Children's Services (CCS) is a state-mandated program which provides diagnostic, treatment, case management, and therapy services for children and young adults aged less than 21 years with severe disabilities/diseases that may be improved or corrected with special medical and therapy services. Low and moderate-income families are assisted with medical expenses associated with caring for their disabled children.

BUDGET REQUESTS

The FY 2019-20 expenditure request in the amount of \$2.4 million represents a decrease of \$453,665 from the FY 2018-19 Adjusted Budget, due to decreases in Salaries and Benefits from the deletion of position allocations as a result of the transfer of most case management functions as part of the "Whole Child Model" (see additional information below). FY 2019-20 revenue is requested at \$2.1 million; a decrease of \$628,370 compared to the FY 2018-19 Adjusted Budget. This program is funded by Social Services realignment revenue, categorical state funding, Medi-Cal fee for service, Public Health reserves, and a County General Fund contribution of \$139,159 (status quo). The County share of cost in this program continues to outpace available Social Services realignment funding for this program, and Public Health is currently using fund balance reserves in the amount of \$317,267 to fund the Net County Cost to operate the CCS program. The department anticipates ending FY 2018-19 under budget by \$66,535 compared to the FY 2018-19 Adjusted Budget. There are no requested capital assets.

The department requests to delete one full-time alternately staffed Social Worker/Assistant Social Worker and one full-time alternately staffed Occupational Therapist (OT)/Physical Therapist/Certified OT Assistant positions in this budget.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

CCS operates under Public Health oversight and staff continues to closely monitor expenditures for both administrative and diagnostic and treatment services. As in previous years, these costs are somewhat unpredictable due to fluctuations in Medi-Cal client ratios and varying high-risk medical needs among CCS children. Therefore, due to the possibility of additional medical care costs, increased Medi-Cal caseload, particularly related to the implementation of health care reform, and the decline in prior years of 1991 realignment revenues, Public Health bears the risk for the additional costs.

The Department of Health Care Services (DHCS), which oversees the CCS program, has "carved in" the case management, diagnostic, and treatment aspects of the program into the Medi-Cal managed care plans, which is Partnership Healthplan of California (PHC) in Shasta County. This "Whole Child Model", started in January 2019. Case management functions that were previously the county's responsibility have transitioned to PHC, while others, such as the medical therapy unit and medical and financial eligibility, remain the county's responsibility. The County will lose part of their funding, which will go to PHC, as a result of the transfer of these program responsibilities.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

Function: HEALTH & SANITATION

Activity: CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 500 INTERGOVERNMENTAL REVENUES					
530901 STATE MEDICAL SERVICES	\$78,231	\$46,781	\$75,000	\$75,000	
531500 STATE REALIGNMENT SOCIAL SVS	\$468,577	\$468,685	\$468,685	\$468,685	
534000 STATE CALIF CHILDREN SERVICES	\$1,499,043	\$1,373,683	\$1,443,535	\$1,443,535	
INTERGOVERNMENTAL REVENUES	\$2,045,851	\$1,889,149	\$1,987,220	\$1,987,220	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$400	\$0	\$500	\$500	
795000 AUDITOR VOID/STALE DATED CHECK	\$209	\$388	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$28,976	\$38,261	\$0	\$0	
MISCELLANEOUS REVENUES	\$29,586	\$38,650	\$500	\$500	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$139,158	\$139,158	\$139,159	\$139,159	
OTHR FINANCING SOURCES TRAN IN	\$139,158	\$139,158	\$139,159	\$139,159	
Total Revenues:	\$2,214,597	\$2,066,958	\$2,126,879	\$2,126,879	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$913,247	\$891,635	\$945,000	\$945,000	
011200 TERMINATION/SPECIAL PAY	\$13,453	\$9,525	\$0	\$0	
017000 EXTRA HELP	\$593	\$0	\$0	\$0	
017502 OVERTIME PAY	\$0	\$4,761	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$840	\$531	\$300	\$300	
018100 EMPLOYER SHARE FICA	\$67,334	\$66,946	\$73,000	\$73,000	
018201 EMPLOYER SHARE RETIREMENT	\$164,483	\$178,571	\$208,000	\$208,000	
018205 EMPLOYER SHARE 401A	\$0	\$950	\$700	\$700	
018300 EMPLOYER SHARE HEALTH INSUR	\$203,085	\$193,828	\$194,000	\$194,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$27,394	\$26,726	\$37,000	\$37,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,924	\$1,418	\$1,100	\$1,100	
018500 WORKERS COMP EXPOSURE	\$11,683	\$7,610	\$2,600	\$2,600	
018501 WORKERS COMP EXPERIENCE	\$18,606	\$12,276	\$1,300	\$1,300	
SALARIES AND BENEFITS	\$1,423,648	\$1,394,782	\$1,463,000	\$1,463,000	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$218	\$0	\$300	\$300	
032500 COMMUNICATIONS EXPENSE	\$5,330	\$2,833	\$2,020	\$2,020	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$4	\$4	
032591 CHGS IT COMM	\$2,496	\$5,527	\$9,630	\$9,630	
032700 FOOD EXPENSE	\$161	\$434	\$400	\$400	
032900 HOUSEHOLD EXPENSE	\$14	\$161	\$2,000	\$2,000	

Budget Unit: 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

Function: HEALTH & SANITATION

Activity: CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032990 CHGS OC HSHLD SVS	\$33	\$0	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$7,362	\$10,624	\$2,620	\$2,620	\$2,620
033102 INSUR XP LIABILITY EXPOSURE	\$3,376	\$2,374	\$2,300	\$2,300	\$2,300
033105 INSUR XP LIABILITY EXPERIENCE	\$4,920	\$2,248	\$708	\$708	\$708
033500 MAINTENANCE OF EQUIPMENT	\$0	\$15	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$1,704	\$1,527	\$1,456	\$1,456	\$1,456
033700 MAINTENANCE OF STRUCTURES	\$0	\$3,635	\$8,500	\$8,500	\$8,500
033729 MNT STR FAC MGMT APRV	\$0	\$0	\$35,500	\$35,500	\$35,500
033791 CHGS FAC MGMT MAINT STR	\$46,830	\$17,632	\$5,288	\$5,288	\$5,288
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$5	\$743	\$6,000	\$6,000	\$6,000
034100 MEMBERSHIPS	\$2,150	\$2,000	\$2,000	\$2,000	\$2,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$11,468	\$430	\$1,000	\$1,000	\$1,000
034310 MISC XP PRIOR PERIOD EXP ADJ	\$740	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$5,803	\$5,152	\$8,000	\$8,000	\$8,000
034526 OFFICE XP POSTAGE	\$785	\$273	\$2,000	\$2,000	\$2,000
034527 OFFICE XP PRINTING	\$187	\$172	\$300	\$300	\$300
034590 CHGS OC PHOTOCOPY SVS	\$45	\$121	\$98	\$98	\$98
034591 CHGS OC POSTAGE SVS	\$6,411	\$3,024	\$6,540	\$6,540	\$6,540
034592 CHGS OC OTHER SERVICES	\$4,452	\$4,000	\$4,890	\$4,890	\$4,890
034800 PROF & SPECIAL SERVICES	\$2,603	\$2,852	\$70,000	\$70,000	\$70,000
034801 PROF ACCOUNTING SVS	\$132,440	\$116,173	\$149,135	\$149,135	\$149,135
034802 PROF ADMIN SVS	\$200,231	\$192,024	\$200,265	\$200,265	\$200,265
034837 PROF PREEMPLOYMENT SVS	\$734	\$574	\$2,000	\$2,000	\$2,000
034851 PROF TRAINING SVS	\$1,785	\$85	\$4,000	\$4,000	\$4,000
034854 PROF INTERPRETING SVS	\$0	\$0	\$500	\$500	\$500
034890 CHGS FAC MGMT PROF SVS	\$126	\$522	\$35	\$35	\$35
034892 CHGS IT PROFESSIONAL SVS	\$38,264	\$53,732	\$37,220	\$37,220	\$37,220
035100 RENTS & LEASES OF EQUIPMENT	\$4,054	\$3,957	\$4,324	\$4,324	\$4,324
035500 MINOR EQUIPMENT	\$1,020	\$138	\$2,500	\$2,500	\$2,500
035590 CHGS IT SOFTWARE EQP	\$95	\$40	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$7,496	\$7,901	\$10,000	\$10,000	\$10,000
035592 CHGS IT TELECOMM EQP	\$48	\$42	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,405	\$5,150	\$5,000	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$1,797	\$327	\$1,000	\$1,000	\$1,000
035940 TRANS/TRVL FUEL	\$472	\$387	\$700	\$700	\$700
035941 TRANS/TRVL MILEAGE	\$1,832	\$1,093	\$2,000	\$2,000	\$2,000
035942 TRANS/TRVL TRAINING	\$0	\$1,463	\$2,000	\$2,000	\$2,000
035990 CHGS FLEET TRANS/TRVL	\$6,144	\$6,372	\$5,884	\$5,884	\$5,884
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$584	\$700	\$700	\$700

Budget Unit: 417 - CALIFORNIA CHILDRENS SERVICES (FUND 0196)

Function: HEALTH & SANITATION

Activity: CALIFORNIA CHILDRENS SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036100 UTILITIES	\$6,071	\$8,295	\$2,176	\$2,176	
SERVICES AND SUPPLIES	\$515,123	\$464,651	\$600,993	\$600,993	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$35,709	\$41,765	\$40,653	\$40,653	
052000 SUPPORT & CARE OF PERSONS	\$0	\$0	\$4,500	\$4,500	
052001 SUPP/CARE CLIENTS	\$28,909	\$15,253	\$85,000	\$85,000	
052007 SUPP/CARE PATIENTS	\$19,181	\$3,043	\$250,000	\$250,000	
OTHER CHARGES	\$83,800	\$60,062	\$380,153	\$380,153	
Total Expenditures/Appropriations:	\$2,022,571	\$1,919,497	\$2,444,146	\$2,444,146	
Net Cost:	(\$192,025)	(\$147,461)	\$317,267	\$317,267	

MENTAL HEALTH-ALCOHOL AND DRUG PROGRAMS

Fund 0080 Mental Health, Budget Unit 422

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

PROGRAM DESCRIPTION

The Alcohol and Drug Program (ADP) mission is to improve the quality of life in Shasta County by reducing the incidence and impact of alcohol and other drug harmful use. The program provides prevention, intervention and treatment services embedded throughout Health and Human Services Agency (HHSA) programs, and through community contract providers. Outpatient counseling services are available to those in need of substance use disorder treatment. Specialized treatment programs are offered for adolescents, seniors, and individuals with co-existing conditions of mental illness and substance use disorders. Residential alcohol and drug treatment is provided through contracts with local providers.

BUDGET REQUESTS

FY 2019-20 expenditures are requested at \$5.2 million, a 34.3 percent increase, and revenue is requested at \$4.3 million, a 5.9 percent increase, compared to the FY 2018-19 Adjusted Budget amount. The FY 2019-20 General Fund contribution of \$3,195 is status quo, which combined with realignment funds, is used to draw down federal revenue. This budget anticipates a net county cost of \$927,695 to the Mental Health fund for FY 2019-20.

The requested budget includes increases in appropriations for funding for methadone treatment, which is a service that HHSA contracts for secondary to the state changing the responsible party from county-of-service to county-of-residence for narcotic treatment programs. In April 2017, methadone treatment became available in Shasta County through a medication-only satellite clinic of a full clinic in Chico, with a full clinic opening in May 2019. Previously, Shasta County residents sought treatment in Butte County, which paid a contractor for these services. Additionally, increases in contracted services to provide Alcohol & Drug treatment services are included in this budget request. There are no requested capital assets or position changes.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

The California Department of Health Care Services (DHCS) was granted an 1115 waiver from the federal government that accomplishes the following: realigns some Drug Medi-Cal responsibilities to counties, significantly increases the breadth of covered benefits including residential and case management, eliminates the restriction on federal participation for residential facilities with more than 16 beds, and allows the creation of a regional model for a network of care. The treatment services span all levels of intensity, including outpatient, intensive outpatient, narcotic treatment programs, residential services, withdrawal management, additional medication assisted treatment, recovery services, case management, and physician consultation. The department will provide a recommendation to the Shasta County Board of Supervisors during FY 2018-19 as to whether or not to opt-in the waiver, and whether to implement the new services alone or with a regional group of counties. There may be an option to delegate the responsibility to implement the waiver benefits to our local Medi-Cal managed care plan, Partnership Healthplan of California, in exchange for County's limited realignment revenue, therefore decreasing the risk to the County. Once the waiver is approved, a budget amendment to align HHSA's budgets with this new model will be brought before the Board of Supervisors.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
317531 VCF ALCOHOL PROGRAMS	\$23,914	\$23,810	\$24,000	\$24,000	\$24,000
319150 PENALTIES ALCOHOL REHAB PROG	\$127	\$62	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$24,041	\$23,873	\$24,000	\$24,000	\$24,000
Category: 500 INTERGOVERNMENTAL REVENUES					
533202 STATE IGT	\$533,052	\$0	\$0	\$0	\$0
536403 STATE DEPT HEALTH CARE SVS PRG	\$70,670	\$147,867	\$50,000	\$50,000	\$50,000
542603 ST REALIGNMENT 2011 AB109	\$802,148	\$911,326	\$964,223	\$964,223	\$964,223
552100 FEDERAL MEDI-CAL	\$1,768,257	\$1,797,595	\$1,668,150	\$1,668,150	\$1,668,150
552110 FED SUBSTANCE ABUSE PREV/TREAT	\$1,010,751	\$972,073	\$1,109,081	\$1,109,081	\$1,109,081
INTERGOVERNMENTAL REVENUES	\$4,184,878	\$3,828,862	\$3,791,454	\$3,791,454	\$3,791,454
Category: 600 CHARGES FOR SERVICES					
682000 SELF PAY	\$203	\$0	\$0	\$0	\$0
682002 MENTAL HEALTH SERVICES OTHER	\$11,850	\$10,605	\$12,000	\$12,000	\$12,000
682009 MH SVS SC COURT DRUG GRANT	\$4,708	\$4,436	\$9,646	\$9,646	\$9,646
682015 MEDICAL MARIJUANA PGM ID FEES	\$2,610	\$1,074	\$1,000	\$1,000	\$1,000
CHARGES FOR SERVICES	\$19,371	\$16,115	\$22,646	\$22,646	\$22,646
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$30	\$0	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$10,928	\$29,394	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$10,958	\$29,394	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$3,195	\$3,195	\$3,195	\$3,195	\$3,195
800410 TRANS IN MENTAL HEALTH	\$0	\$336,143	\$430,000	\$430,000	\$430,000
OTHR FINANCING SOURCES TRAN IN	\$3,195	\$339,338	\$433,195	\$433,195	\$433,195
Total Revenues:	\$4,242,445	\$4,237,584	\$4,271,295	\$4,271,295	\$4,271,295
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$649,825	\$670,016	\$899,000	\$899,000	\$899,000
011200 TERMINATION/SPECIAL PAY	\$22,989	\$9,809	\$0	\$0	\$0
017000 EXTRA HELP	\$4,708	\$4,125	\$0	\$0	\$0
017502 OVERTIME PAY	\$2,141	\$4,331	\$0	\$0	\$0
017505 STANDBY PAY	\$487	\$0	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$396	\$234	\$300	\$300	\$300
018100 EMPLOYER SHARE FICA	\$49,016	\$50,422	\$69,000	\$69,000	\$69,000
018201 EMPLOYER SHARE RETIREMENT	\$116,706	\$134,540	\$198,000	\$198,000	\$198,000
018205 EMPLOYER SHARE 401A	\$175	\$1,262	\$3,700	\$3,700	\$3,700

Budget Unit: 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018300	EMPLOYER SHARE HEALTH INSUR	\$160,705	\$202,938	\$247,000	\$247,000	
018307	EMPLYR SHR OTHER POST EMP BEN	\$19,493	\$20,094	\$36,000	\$36,000	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$2,103	\$1,076	\$1,100	\$1,100	
018500	WORKERS COMP EXPOSURE	\$8,567	\$5,767	\$2,500	\$2,500	
018501	WORKERS COMP EXPERIENCE	\$21,447	\$15,084	\$4,700	\$4,700	
SALARIES AND BENEFITS		\$1,058,765	\$1,119,702	\$1,461,300	\$1,461,300	
Category: 030 SERVICES AND SUPPLIES						
032300	CLOTHING/PERSONAL SUPPLIES XP	\$37	\$6	\$310	\$310	
032500	COMMUNICATIONS EXPENSE	\$4,286	\$3,409	\$4,084	\$4,084	
032590	CHGS FAC MGMT COMM	\$9	\$7	\$18	\$18	
032591	CHGS IT COMM	\$2,049	\$4,261	\$7,665	\$7,665	
032900	HOUSEHOLD EXPENSE	\$1,666	\$1,731	\$900	\$900	
032990	CHGS OC HSHLD SVS	\$79	\$103	\$96	\$96	
032992	CHGS FAC MGMT HSHLD XP	\$297	\$453	\$2,003	\$2,003	
033102	INSUR XP LIABILITY EXPOSURE	\$2,476	\$1,810	\$2,300	\$2,300	
033103	INSUR XP MISCELLANEOUS	\$1,356	\$741	\$696	\$696	
033105	INSUR XP LIABILITY EXPERIENCE	\$1,423	\$1,041	\$1,344	\$1,344	
033528	MNT EQP SOFTWARE	\$0	\$310	\$0	\$0	
033592	CHGS IT MNT HARD/SOFTWARE	\$1,398	\$1,866	\$3,380	\$3,380	
033700	MAINTENANCE OF STRUCTURES	\$734	\$898	\$1,241	\$1,241	
033791	CHGS FAC MGMT MAINT STR	\$9,378	\$11,327	\$10,315	\$10,315	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$875	\$0	\$0	
034100	MEMBERSHIPS	\$350	\$500	\$1,260	\$1,260	
034309	MISC XP PRIOR PERIOD REV ADJ	\$133	\$0	\$0	\$0	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$213,521	\$363	\$0	\$0	
034500	OFFICE EXPENSE	\$3,599	\$7,069	\$6,969	\$6,969	
034527	OFFICE XP PRINTING	\$714	\$537	\$2,200	\$2,200	
034590	CHGS OC PHOTOCOPY SVS	\$972	\$850	\$1,417	\$1,417	
034592	CHGS OC OTHER SERVICES	\$4	\$8	\$120	\$120	
034800	PROF & SPECIAL SERVICES	\$123,024	\$101,544	\$115,840	\$115,840	
034801	PROF ACCOUNTING SVS	\$589,925	\$556,113	\$682,416	\$682,416	
034808	PROF BILLING SVS	\$2,936	\$2,952	\$4,000	\$4,000	
034814	PROF COUNSELING SVS	\$3,099	\$0	\$0	\$0	
034815	PROF DATA PROCESSING SVS	\$17,590	\$11,680	\$24,418	\$24,418	
034817	PROF DRUG TESTING SVS	\$17,535	\$17,132	\$34,500	\$34,500	
034823	PROF HEALTH SVS	\$767,511	\$484,087	\$543,373	\$543,373	
034837	PROF PREEMPLOYMENT SVS	\$861	\$2,527	\$0	\$0	
034851	PROF TRAINING SVS	\$1,663	\$407	\$105,250	\$105,250	
034854	PROF INTERPRETING SVS	\$0	\$1	\$100	\$100	

Budget Unit: 422 - ALCOHOL & DRUG PROGRAMS (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034890 CHGS FAC MGMT PROF SVS	\$121	\$278	\$44,190	\$44,190	
034892 CHGS IT PROFESSIONAL SVS	\$21,920	\$41,166	\$44,558	\$44,558	
035100 RENTS & LEASES OF EQUIPMENT	\$3,349	\$3,050	\$3,056	\$3,056	
035300 RENTS & LEASES OF STRUCTURES	\$25,042	\$23,458	\$23,102	\$23,102	
035500 MINOR EQUIPMENT	\$886	\$492	\$750	\$750	
035528 MINOR EQP SOFTWARE	\$5,191	\$5,346	\$2,621	\$2,621	
035529 MNR EQP COMPUTERS	\$0	\$147	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$0	\$3,663	\$11,000	\$11,000	
035591 CHGS IT HARDWARE EQP	\$1,809	\$13,947	\$12,000	\$12,000	
035592 CHGS IT TELECOMM EQP	\$21	\$42	\$50	\$50	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$36,119	\$70,426	\$85,154	\$85,154	
035900 TRANSPORTATION & TRAVEL	\$7,789	\$14,070	\$13,000	\$13,000	
035940 TRANS/TRVL FUEL	\$159	\$171	\$1,150	\$1,150	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$1,050	\$1,050	
035942 TRANS/TRVL TRAINING	\$359	\$1,844	\$3,630	\$3,630	
035990 CHGS FLEET TRANS/TRVL	\$3,252	\$3,072	\$3,404	\$3,404	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$82	\$1,133	\$1,200	\$1,200	
036100 UTILITIES	\$3,663	\$4,849	\$6,898	\$6,898	
SERVICES AND SUPPLIES	\$1,878,406	\$1,401,781	\$1,813,028	\$1,813,028	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$46,725	\$55,352	\$67,533	\$67,533	
052015 SUPP/CARE ADULT RESIDENTIAL	\$119,280	\$79,500	\$242,500	\$242,500	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$1,768,430	\$2,072,538	\$2,470,000	\$2,470,000	
OTHER CHARGES	\$1,934,435	\$2,207,390	\$2,780,033	\$2,780,033	
Category: 080 INTRAFUND TRANSFERS					
088263 C/A PROBATION	(\$52,944)	\$0	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$638,127)	(\$597,419)	(\$855,371)	(\$855,371)	
INTRAFUND TRANSFERS	(\$691,072)	(\$597,419)	(\$855,371)	(\$855,371)	
Total Expenditures/Appropriations:	\$4,180,535	\$4,131,454	\$5,198,990	\$5,198,990	
Net Cost:	(\$61,909)	(\$106,130)	\$927,695	\$927,695	

MENTAL HEALTH-PERINATAL PROGRAM

Fund 0080 Mental Health, Budget Unit 425

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

PROGRAM DESCRIPTION

The Perinatal Substance Abuse Prevention Program provides a full range of specialized treatment services to substance dependent women who are pregnant or who have children aged less than 18 years. In addition to alcohol and drug day-treatment services, intensive case management, childcare, transportation, and parenting classes are offered. The Perinatal Program promotes a drug-free lifestyle with an emphasis on developing a strong mother/child relationship. Funding for services is a combination of Perinatal State General Fund, Federal Substance Abuse Prevention and Treatment Block Grant Perinatal Set-Aside funds, Federal Drug Medi-Cal, and 2011 Realignment funds that are allocated to Shasta County specifically for women's perinatal services.

BUDGET REQUESTS

Overall expenditures are requested at \$1,407,975, an increase of \$435,889 and requested revenue is \$818,696, an increase of \$110,321, when compared to the FY 2018-19 Adjusted Budget. The General Fund support remains unchanged at \$15,017 as a continuing County Maintenance of Effort match cost. A net deficit of \$589,279 will be funded with Mental Health fund balance. There are no requested capital assets.

Requested Position Changes include the addition of 1.0 Full-Time Equivalent (FTE) Mental Health Clinician I/II to assist clients with co-occurring Mental Health conditions to provide a more comprehensive treatment service and improve treatment outcomes

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

Some issues surrounding 2011 realignment remain unresolved, including the impact of realigned responsibility for Drug Medi-Cal services. Since Drug Medi-Cal was realigned to counties, the counties have taken on a significant federal entitlement program, without guarantee that realignment funds will grow commensurately with program costs. Funds may have to be diverted from Perinatal and other mental health programs in future years to fund Drug Medi-Cal services should realignment revenues fail to fully support services, which could potentially escalate costs in other programs such as mental health and child welfare. If Shasta County opts into the 1115 waiver for the Drug Medi-Cal - Organized Delivery System, medical loss risk would be shifted to Partnership Healthplan of California (PHC) in exchange for a set amount of realignment revenue. The residential aspect of the Perinatal Program would then be paid for by PHC, and we would need to contract with PHC to obtain revenue to operate the intensive outpatient perinatal program. Once the waiver is approved, a budget amendment to align the Health and Human Services Agency's budgets with this new model will be brought before the Board of Supervisors.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 425 - PERINATAL (FUND 0080)
Function: HEALTH & SANITATION
Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$247,187	\$285,172	\$302,283	\$302,283	
552100 FEDERAL MEDI-CAL	\$70,321	\$60,550	\$125,000	\$125,000	
560300 FEDERAL PERINATAL GRANT	\$188,198	\$376,396	\$376,396	\$376,396	
INTERGOVERNMENTAL REVENUES	\$505,706	\$722,118	\$803,679	\$803,679	
Category: 700 MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$10,075	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$10,075	\$0	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$15,017	\$15,017	\$15,017	\$15,017	
OTHR FINANCING SOURCES TRAN IN	\$15,017	\$15,017	\$15,017	\$15,017	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$10	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$10	\$0	\$0	\$0	
Total Revenues:					
	\$530,808	\$737,135	\$818,696	\$818,696	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$244,491	\$249,906	\$400,000	\$400,000	
011200 TERMINATION/SPECIAL PAY	\$3,643	\$536	\$0	\$0	
017000 EXTRA HELP	\$4,838	\$0	\$0	\$0	
017502 OVERTIME PAY	\$35	\$182	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$215	\$231	\$300	\$300	
018100 EMPLOYER SHARE FICA	\$18,133	\$18,467	\$30,000	\$30,000	
018201 EMPLOYER SHARE RETIREMENT	\$43,447	\$49,295	\$87,000	\$87,000	
018205 EMPLOYER SHARE 401A	\$175	\$337	\$1,200	\$1,200	
018300 EMPLOYER SHARE HEALTH INSUR	\$78,200	\$78,939	\$129,000	\$129,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$7,334	\$7,465	\$16,000	\$16,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$798	\$393	\$500	\$500	
018500 WORKERS COMP EXPOSURE	\$3,141	\$2,118	\$1,100	\$1,100	
SALARIES AND BENEFITS	\$404,455	\$407,874	\$665,100	\$665,100	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$111	\$105	\$200	\$200	
032500 COMMUNICATIONS EXPENSE	\$2,239	\$1,309	\$1,447	\$1,447	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$8	\$8	
032591 CHGS IT COMM	\$5,423	\$1,924	\$4,013	\$4,013	
032700 FOOD EXPENSE	\$155	\$105	\$600	\$600	

Budget Unit: 425 - PERINATAL (FUND 0080)

Function: HEALTH & SANITATION

Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$418	\$636	\$600	\$600	
032990 CHGS OC HSHLD SVS	\$31,528	\$31,500	\$35,773	\$35,773	
032991 CHGS OC HSHLD SUPPL	\$1,381	\$1,110	\$1,143	\$1,143	
032992 CHGS FAC MGMT HSHLD XP	\$6	\$77	\$215	\$215	
033102 INSUR XP LIABILITY EXPOSURE	\$921	\$655	\$1,000	\$1,000	
033103 INSUR XP MISCELLANEOUS	\$285	\$168	\$156	\$156	
033500 MAINTENANCE OF EQUIPMENT	\$45	\$0	\$0	\$0	
033528 MNT EQP SOFTWARE	\$0	\$155	\$500	\$500	
033592 CHGS IT MNT HARD/SOFTWARE	\$994	\$971	\$1,542	\$1,542	
033791 CHGS FAC MGMT MAINT STR	\$4,889	\$3,062	\$4,623	\$4,623	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$874	\$195	\$2,000	\$2,000	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$2,055	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$4,535	\$3,257	\$5,000	\$5,000	
034527 OFFICE XP PRINTING	\$9	\$189	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$306	\$108	\$109	\$109	
034591 CHGS OC POSTAGE SVS	\$87	\$202	\$136	\$136	
034592 CHGS OC OTHER SERVICES	\$1,028	\$929	\$1,192	\$1,192	
034800 PROF & SPECIAL SERVICES	\$219	\$2,778	\$18,750	\$18,750	
034801 PROF ACCOUNTING SVS	\$113,776	\$114,865	\$110,750	\$110,750	
034808 PROF BILLING SVS	\$2,936	\$2,952	\$4,000	\$4,000	
034815 PROF DATA PROCESSING SVS	\$7,590	\$0	\$8,500	\$8,500	
034817 PROF DRUG TESTING SVS	\$1,586	\$4,483	\$7,000	\$7,000	
034837 PROF PREEMPLOYMENT SVS	\$1,612	\$529	\$1,500	\$1,500	
034851 PROF TRAINING SVS	\$159	\$367	\$2,500	\$2,500	
034890 CHGS FAC MGMT PROF SVS	\$2	\$7	\$76	\$76	
034892 CHGS IT PROFESSIONAL SVS	\$25,140	\$18,596	\$20,020	\$20,020	
035100 RENTS & LEASES OF EQUIPMENT	\$561	\$518	\$521	\$521	
035300 RENTS & LEASES OF STRUCTURES	\$14,293	\$19,609	\$20,458	\$20,458	
035500 MINOR EQUIPMENT	\$173	\$100	\$187	\$187	
035590 CHGS IT SOFTWARE EQP	\$40	\$40	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$0	\$8,640	\$2,000	\$2,000	
035592 CHGS IT TELECOMM EQP	\$128	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$104	\$232	\$250	\$250	
035900 TRANSPORTATION & TRAVEL	\$237	\$423	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$2,218	\$2,004	\$3,000	\$3,000	
035941 TRANS/TRVL MILEAGE	\$3	\$0	\$0	\$0	
035942 TRANS/TRVL TRAINING	\$0	\$433	\$1,000	\$1,000	
035990 CHGS FLEET TRANS/TRVL	\$6,628	\$5,904	\$6,454	\$6,454	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$1,000	\$1,000	

Budget Unit: 425 - PERINATAL (FUND 0080)
Function: HEALTH & SANITATION
Activity: DRUG & ALCOHOL ABUSE SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
036100 UTILITIES	\$4,095	\$2,716	\$8,153	\$8,153	
SERVICES AND SUPPLIES	\$238,804	\$231,868	\$279,376	\$279,376	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$22,148	\$19,958	\$18,499	\$18,499	
052001 SUPP/CARE CLIENTS	\$0	\$66	\$0	\$0	
052015 SUPP/CARE ADULT RESIDENTIAL	\$236,395	\$255,986	\$375,000	\$375,000	
052019 SUPP/CARE CLIENT CONTRACT SVS	\$0	\$0	\$75,000	\$75,000	
OTHER CHARGES	\$258,543	\$276,012	\$468,499	\$468,499	
Category: 080 INTRAFUND TRANSFERS					
088422 C/A ALCOHOL & DRUG	\$0	\$0	(\$5,000)	(\$5,000)	
INTRAFUND TRANSFERS	\$0	\$0	(\$5,000)	(\$5,000)	
Total Expenditures/Appropriations:	\$901,803	\$915,755	\$1,407,975	\$1,407,975	
Net Cost:	\$370,994	\$178,620	\$589,279	\$589,279	

SOCIAL SERVICES

Fund 0140 Social Services, Budget Unit 501

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

PROGRAM DESCRIPTION

Through its Social Services budget, the Health and Human Services Agency (HHS) administers a variety of human service programs that promote the welfare of persons in Shasta County through crisis intervention and protection functions, prevention services, income maintenance, and employment and training programs. The Social Services budget funds the salary and benefits of casework and support staff, Social Services program administration, and operating expenses necessary to carry out these critical support programs, which include: CalWORKs/Welfare to Work; Eligibility Services for Medi-Cal, CalFresh, and County Medical Services Program (CMS); Child Welfare Services, Child Protective Services and Court-ordered Supervision; Adoptions; Resource Parent Approval and Placement; Adult Protective Services; and In-Home Supportive Services. Operation of Social Service programs is funded by a combination of federal and state revenues, Social Services realignment, charges for services, miscellaneous revenues, and a statutorily required County General Fund contribution.

BUDGET REQUESTS

FY 2019-20 requested expenditures total \$67.4 million, a 6.4 percent (\$4,025,877) increase over the FY 2018-19 Adjusted Budget. The department is requesting an increase of 8.1 percent (\$2.9 million) in Salaries and Benefits, primarily due to wage and insurance increases, and the department reduced its annual projected salary savings amount to be closer to recent year's actual expenditure trends. The request for Services and Supplies includes an increase of 5.3% (\$1 million) while other object levels are essentially status quo within this budget. FY 2019-20 requested revenue totals \$63.7 million a 6.6 percent (\$3.9 million) increase when compared to the FY 2018-19 Adjusted Budget. Intergovernmental Revenue increased by \$3.8 million (6.5 percent). The General Fund contribution (\$1 million) remains status quo. Expenditures exceed revenue by \$3.8 million as requested for FY 2019-20 and will be funded with Social Services fund balance.

Requested Position Changes include: adding 2.0 Full-Time Equivalent (FTE) Peer Support Specialists and 4.0 FTE Senior/Assistant/Social Worker (Children's Services), 1.0 FTE Social Worker/Assistant Social Worker (Adult Services), 1.0 FTE HHS Program Manager (transferred from the HHS 502 budget) (Adult Services), 1.0 FTE Typist Clerk III (transferred from the MHS 404 budget) (Adult Services), 1.0 FTE Office Assistant I/II (transferred from the HHS 502 budget) (Regional Services), and deleting 1.0 FTE Eligibility Worker I/II position, 1.0 FTE alternately staffed Clinical Psychologist/Mental Health Clinician/Staff Nurse position (transferred to the MHS 404 budget), and 1.0 FTE Staff Services Analyst I/II (transferred to the HHS 502 budget) for a net increase of 7.0 FTEs in this budget.

Requested Capital Assets include: Two replacement vans (\$25,000/each), two replacement sedans (\$25,000/each), and one replacement 4WD vehicle (\$30,000), as well as seven new vehicles (\$100,000).

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested, with the exception of the seven new vehicles, which reduces the net county cost by \$100,000. The department will conduct a vehicle inventory analysis during FY 2019-20.

PENDING ISSUES AND POLICY CONSIDERATIONS

A CalFresh expansion will be implemented to include SSI recipients which will result in additional salary costs to address a caseload increase. It is likely the allocation increase will be insufficient to cover all of the costs associated with this expansion and necessitate the use of reserves.

The existing ABAWD (Able Bodied Adults Without Dependents) work criteria waiver is effective through

August 31, 2019. The waiver may be eliminated by new proposed federal regulations which would require clients to participate in other qualifying work experience programs. This could increase the number of participants in the Employment and Training programs provided by county staff and could require the implementation of additional programs.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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 \$89,647 \$175,476 \$80,000 \$80,000

REVENUE FROM MONEY & PROPERTY \$89,647 \$175,476 \$80,000 \$80,000

Category: 500 INTERGOVERNMENTAL REVENUES

530200	ST LICENSING FOSTER FAM HOME	\$70,137	\$11,512	\$39,827	\$39,827
530900	ST CHILD WELFARE SERVICES	\$182,998	\$242,090	\$611,737	\$611,737
530991	STATE CALWORKS	\$1,554,769	\$1,163,513	\$855,371	\$855,371
530998	STATE APS	\$0	\$0	\$200,000	\$200,000
531500	STATE REALIGNMENT SOCIAL SVS	\$5,376,715	\$4,616,338	\$5,874,899	\$5,874,899
531501	STATE REALGNMNT FAMILY SUPPORT	\$1,533,087	\$1,271,016	\$1,271,016	\$1,271,016
531700	STATE IHSS INHOME	\$1,141,830	\$1,427,004	\$1,301,165	\$1,301,165
531800	STATE FOOD STAMPS	\$3,771,226	\$4,234,628	\$3,341,149	\$3,341,149
531900	STATE OPTIONS FOR RECOVERY	\$1,181,679	\$773,837	\$466,647	\$466,647
533100	STATE MEDICAL MEDI CAL ADMIN	\$5,312,044	\$5,385,919	\$5,558,933	\$5,558,933
533150	STATE CMSP	\$7,867	\$6,973	\$7,867	\$7,867
533202	STATE IGT	\$91,127	\$14,174	\$0	\$0
542603	ST REALIGNMENT 2011 AB109	\$7,378,929	\$7,470,906	\$7,714,894	\$7,714,894
549621	STATE REV FOR SYSTEM UPGRADES	\$0	\$1,520	\$0	\$0
550210	FED LICENSE FOSTER FAM HOME	\$62,437	(\$5,952)	\$39,826	\$39,826
550220	FEDERAL FRAUD/FRED GRANT ADMIN	\$0	\$95,373	\$25,000	\$25,000
550500	FEDERAL ADOPT PROGRAM ADMIN	\$455,168	\$502,622	\$499,229	\$499,229
550900	FEDERAL FOOD STAMP PROG ADMIN	\$4,712,205	\$5,120,750	\$5,674,091	\$5,674,091
550901	FEDERAL OPTIONS FOR RECOVERY	\$752,889	\$809,907	\$833,477	\$833,477
550930	FEDERAL CWS IV E ADMIN	\$4,758,220	\$5,399,646	\$5,262,411	\$5,262,411
550935	FED FAMILY PRESERVATION SUPPT	\$162,309	\$162,625	\$142,000	\$142,000
550960	FED INDEPEND LIVING SKILL PLAN	\$88,201	\$107,550	\$74,544	\$74,544
550980	FED FOOD STAMP EMP TRNG ADMIN	\$176,652	\$256,352	\$294,933	\$294,933
550990	FED FOSTER CARE ELIGIBILITY	\$205,693	\$225,769	\$252,094	\$252,094
550992	FED COM BASED FAMILY RSRC PGM	\$14,498	\$14,607	\$14,498	\$14,498
550993	FED FGU WTW CAL LEARN	\$8,742,555	\$10,364,730	\$11,555,991	\$11,555,991
552100	FEDERAL MEDI-CAL	\$188,287	\$0	\$0	\$0
552102	FED MEDICAL ASSISTANCE PROG	\$8,990,535	\$9,139,311	\$10,262,784	\$10,262,784
560621	FED REV FOR SYSTEM UPGRADES	\$0	\$411	\$0	\$0

INTERGOVERNMENTAL REVENUES \$56,912,058 \$58,813,133 \$62,174,383 \$62,174,383

Category: 600 CHARGES FOR SERVICES

679300	R/F BIRTH CERT ABUSE CHILD	\$39,762	\$45,182	\$34,369	\$34,369
685010	STEPPARENT ADOPTIONS FEES	\$6,890	\$10,476	\$6,800	\$6,800
692100	PHOTOCOPIES	\$93	\$0	\$100	\$100
692730	REIMB ADMIN SERVICES	\$24,330	\$21,352	\$39,492	\$39,492

Budget Unit: 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$71,076	\$77,011	\$80,761	\$80,761	
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$0	\$500	\$0	\$0	
795000 AUDITOR VOID/STALE DATED CHECK	\$4,876	\$3,238	\$4,000	\$4,000	
795120 WELFARE REPAYMENTS	\$96,174	\$52,592	\$110,000	\$110,000	
799300 MISCELLANEOUS REVENUE	\$0	\$0	\$300	\$300	
799390 PRIOR PERIOD EXP ADJUSTMENT	(\$41,990)	\$41,865	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$39	\$0	\$0	\$0	
799400 JURY & WITNESS FEES	\$930	\$1,835	\$200	\$200	
799600 INSURANCE LOSS & REFUNDS	\$205	\$500	\$0	\$0	
799601 INSURANCE PROCEEDS C/A	\$0	\$15,000	\$0	\$0	
799900 CASH OVER/SHORT	(\$9)	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$60,226	\$115,533	\$114,500	\$114,500	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
800410 TRANS IN MENTAL HEALTH	\$0	\$200,000	\$200,000	\$200,000	
OTHR FINANCING SOURCES TRAN IN	\$1,038,735	\$1,238,735	\$1,238,735	\$1,238,735	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$12,233	\$8,651	\$4,000	\$4,000	
896101 SALE OF SURPLUS PROPERTY	\$122	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$12,355	\$8,651	\$4,000	\$4,000	
Total Revenues:	\$58,184,099	\$60,428,540	\$63,692,379	\$63,692,379	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$20,465,504	\$20,480,615	\$22,924,000	\$22,924,000	
011200 TERMINATION/SPECIAL PAY	\$70,523	\$138,337	\$100,000	\$100,000	
017000 EXTRA HELP	\$59,126	\$66,389	\$83,000	\$83,000	
017502 OVERTIME PAY	\$143,993	\$280,774	\$196,000	\$196,000	
017505 STANDBY PAY	\$73,732	\$76,119	\$87,000	\$87,000	
017509 HOLIDAY OVERTIME PAY	\$7,554	\$7,067	\$4,000	\$4,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,650	\$5,292	\$3,400	\$3,400	
018100 EMPLOYER SHARE FICA	\$1,524,651	\$1,568,797	\$1,786,000	\$1,786,000	
018201 EMPLOYER SHARE RETIREMENT	\$3,690,991	\$4,098,147	\$5,030,000	\$5,030,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$2	\$0	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$3,318	\$17,275	\$52,000	\$52,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$6,518,555	\$6,777,067	\$7,710,000	\$7,710,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$613,841	\$612,859	\$917,000	\$917,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$66,405	\$33,054	\$24,000	\$24,000	

Budget Unit: 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018500 WORKERS COMP EXPOSURE	\$262,119	\$177,470	\$61,000	\$61,000	
018501 WORKERS COMP EXPERIENCE	\$509,842	\$328,884	\$87,000	\$87,000	
SALARIES AND BENEFITS	\$34,015,814	\$34,668,152	\$39,064,400	\$39,064,400	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$4,095	\$4,643	\$3,650	\$3,650	
032500 COMMUNICATIONS EXPENSE	\$296,914	\$259,564	\$276,414	\$276,414	
032590 CHGS FAC MGMT COMM	\$600	\$544	\$1,065	\$1,065	
032591 CHGS IT COMM	\$167,857	\$155,133	\$271,440	\$271,440	
032700 FOOD EXPENSE	\$12,525	\$14,466	\$21,580	\$21,580	
032900 HOUSEHOLD EXPENSE	\$37,794	\$32,346	\$39,320	\$39,320	
032990 CHGS OC HSHLD SVS	\$355,128	\$354,412	\$390,610	\$390,610	
032991 CHGS OC HSHLD SUPPL	\$34,490	\$35,485	\$38,895	\$38,895	
032992 CHGS FAC MGMT HSHLD XP	\$55,545	\$96,765	\$134,492	\$134,492	
032997 ISF HSHLD XP OTHER DEPT CHGS	\$0	\$391	\$0	\$0	
033100 INSURANCE EXPENSE	\$38	\$38	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$75,794	\$55,150	\$58,000	\$58,000	
033103 INSUR XP MISCELLANEOUS	\$21,132	\$16,683	\$15,072	\$15,072	
033105 INSUR XP LIABILITY EXPERIENCE	\$92,736	\$52,434	\$39,456	\$39,456	
033300 JURY & WITNESS EXPENSE	\$0	\$0	\$100	\$100	
033500 MAINTENANCE OF EQUIPMENT	\$138,853	\$84,918	\$109,217	\$109,217	
033528 MNT EQP SOFTWARE	\$2,435	\$41,444	\$53,000	\$53,000	
033531 MNT EQP IT APRV	\$3,295	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$69,895	\$74,608	\$94,952	\$94,952	
033700 MAINTENANCE OF STRUCTURES	\$8,411	\$10,242	\$124,856	\$124,856	
033729 MNT STR FAC MGMT APRV	\$1,156	\$0	\$21,000	\$21,000	
033790 CHGS OC MAINT STR	\$2,844	\$2,504	\$2,730	\$2,730	
033791 CHGS FAC MGMT MAINT STR	\$430,570	\$422,107	\$992,457	\$992,457	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,646	\$628	\$2,800	\$2,800	
034100 MEMBERSHIPS	\$52,256	\$54,172	\$58,400	\$58,400	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$6,000	\$6,000	
034309 MISC XP PRIOR PERIOD REV ADJ	\$14	\$0	\$0	\$0	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$176,623	\$5,563	\$0	\$0	
034500 OFFICE EXPENSE	\$323,435	\$286,920	\$475,950	\$475,950	
034526 OFFICE XP POSTAGE	\$132,375	\$137,130	\$212,650	\$212,650	
034527 OFFICE XP PRINTING	\$10,810	\$16,637	\$19,950	\$19,950	
034590 CHGS OC PHOTOCOPY SVS	\$39,739	\$104,493	\$116,491	\$116,491	
034591 CHGS OC POSTAGE SVS	\$192,433	\$185,497	\$302,731	\$302,731	
034592 CHGS OC OTHER SERVICES	\$86,117	\$94,815	\$86,691	\$86,691	
034800 PROF & SPECIAL SERVICES	\$4,897,814	\$4,500,732	\$5,832,732	\$5,832,732	

Budget Unit: 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1		2	3	4	5
034801	PROF ACCOUNTING SVS	\$3,795,479	\$4,074,641	\$4,664,568	\$4,664,568
034803	PROF ADVERTISING & MKTG SVS	\$4,200	\$7,856	\$1,600	\$1,600
034807	PROF BANK SVS	\$539	\$571	\$2,400	\$2,400
034814	PROF COUNSELING SVS	\$15	\$0	\$0	\$0
034835	PROF PHOTO/FILMING SVS	\$0	\$0	\$200	\$200
034837	PROF PREEMPLOYMENT SVS	\$24,433	\$29,744	\$20,000	\$20,000
034849	PROF TECHNOLOGICAL SVS	\$16,820	\$6,650	\$15,000	\$15,000
034850	PROF TESTING SVS	\$0	\$1,401	\$0	\$0
034851	PROF TRAINING SVS	\$213,022	\$211,387	\$318,141	\$318,141
034858	PROF FINGERPRINTING SVS	\$0	\$588	\$0	\$0
034864	PROF CAPITL ASSET DISPOSAL SVS	\$192	\$220	\$1,000	\$1,000
034890	CHGS FAC MGMT PROF SVS	\$4,804	\$8,508	\$573,435	\$573,435
034892	CHGS IT PROFESSIONAL SVS	\$1,552,076	\$1,544,318	\$1,717,775	\$1,717,775
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$20,187	\$9,187	\$0	\$0
034900	PUBLICATIONS & LEGAL NOTICES	\$6,671	\$5,594	\$9,000	\$9,000
035100	RENTS & LEASES OF EQUIPMENT	\$106,220	\$115,707	\$121,776	\$121,776
035300	RENTS & LEASES OF STRUCTURES	\$821,167	\$815,766	\$794,882	\$794,882
035500	MINOR EQUIPMENT	\$31,611	\$32,035	\$106,520	\$106,520
035528	MINOR EQP SOFTWARE	\$394,295	\$48,485	\$117,415	\$117,415
035529	MNR EQP COMPUTERS	\$42,536	\$0	\$29,500	\$29,500
035530	MNR EQP IT APRV	\$4,533	\$673	\$30,500	\$30,500
035590	CHGS IT SOFTWARE EQP	\$66,472	\$8,356	\$276,135	\$276,135
035591	CHGS IT HARDWARE EQP	\$280,661	\$269,226	\$719,600	\$719,600
035592	CHGS IT TELECOMM EQP	\$4,169	\$2,569	\$6,200	\$6,200
035700	SPECIAL DEPARTMENTAL EXPENSE	\$15,294	\$28,583	\$30,000	\$30,000
035900	TRANSPORTATION & TRAVEL	\$82,257	\$129,071	\$133,600	\$133,600
035940	TRANS/TRVL FUEL	\$76,597	\$82,130	\$106,500	\$106,500
035941	TRANS/TRVL MILEAGE	\$344	(\$218)	\$0	\$0
035942	TRANS/TRVL TRAINING	\$52,009	\$52,440	\$117,500	\$117,500
035943	TRANS/TRVL CONFERENCES	\$0	\$0	\$5,000	\$5,000
035990	CHGS FLEET TRANS/TRVL	\$138,868	\$131,137	\$186,285	\$186,285
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$16,794	\$22,018	\$21,000	\$21,000
036100	UTILITIES	\$318,110	\$318,975	\$414,448	\$414,448
SERVICES AND SUPPLIES		\$15,815,773	\$15,058,105	\$20,342,681	\$20,342,681
Category: 050	OTHER CHARGES				
050001	CENTRAL SERVICE COST PLAN CHGS	\$1,313,158	\$1,562,206	\$1,282,516	\$1,282,516
050003	BUILDING & EQUIP COST PLAN CHG	\$131,560	\$208,463	\$172,606	\$172,606
050800	TAXES & ASSESSMENTS	\$1,087	\$1,088	\$1,120	\$1,120
052000	SUPPORT & CARE OF PERSONS	\$1,272,451	\$1,256,235	\$2,013,467	\$2,013,467

Budget Unit: 501 - SOCIAL SERVICES ADMINISTRATION (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
052001 SUPP/CARE CLIENTS	\$3,260,603	\$3,217,957		\$3,979,775	\$3,979,775
052004 SUPP/CARE MINORS/WARDS	\$55,382	\$64,493		\$124,000	\$124,000
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$833,585	\$793,576		\$1,087,371	\$1,087,371
052006 SUPP/CARE FOSTER CHILDREN	\$241,936	\$231,097		\$278,700	\$278,700
052009 SUPP/CARE ADULTS	\$210,963	\$193,151		\$341,537	\$341,537
052019 SUPP/CARE CLIENT CONTRACT SVS	\$2,428	\$0		\$0	\$0
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500		\$500	\$500
OTHER CHARGES	\$7,323,158	\$7,528,770		\$9,281,592	\$9,281,592
Category: 070 CAPITAL ASSETS					
065088 1 VAN W/ ACCESSORIES	\$0	\$22,062		\$0	\$0
065095 1 VEHICLE W/ ACCESSORIES	\$19,674	\$0		\$0	\$0
065123 3 VEHICLES W/ACCESS	\$0	\$0		\$80,000	\$80,000
065141 3 VANS	\$72,027	\$0		\$0	\$0
065264 4 VEHICLES W/ACCESSORIES	\$83,376	\$78,153		\$0	\$0
065336 2 VANS	\$0	\$0		\$50,000	\$50,000
CAPITAL ASSETS	\$175,077	\$100,215		\$130,000	\$130,000
Category: 080 INTRAFUND TRANSFERS					
088292 C/A PUBLIC GUARDIAN	(\$788,416)	(\$714,874)		(\$965,392)	(\$965,392)
088542 C/A COUNTY INDIGENTS-GEN	(\$330,832)	(\$277,162)		(\$412,523)	(\$412,523)
088998 C/A PRIOR PERIOD EXP ADJ	(\$2,078)	\$0		\$0	\$0
INTRAFUND TRANSFERS	(\$1,121,326)	(\$992,036)		(\$1,377,915)	(\$1,377,915)
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$237,591	\$0		\$0	\$0
095806 TRAN OUT ENERGY RETROFIT	\$0	\$0		\$5,466	\$5,466
OTHER FINANCING USES	\$237,591	\$0		\$5,466	\$5,466
Total Expenditures/Appropriations:	\$56,446,088	\$56,363,208		\$67,446,224	\$67,446,224
Net Cost:	(\$1,738,010)	(\$4,065,332)		\$3,753,845	\$3,753,845

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. All of the administrative functions of the former Social Services, Mental Health, and Public Health departments were consolidated in the 502 budget unit. HHSA administration costs are approximately 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 2019-20 expenditures are requested at \$194,331 and revenues are requested at \$94,331. Salary and Benefit expenditures are budgeted at \$11.8 million, an increase of \$1.1 million (10.1 percent), predominantly attributable to increases in regular salary and benefit accounts, but also in requested new positions and transfers/changes in staffing allocations as listed below (resulting in a net increase to this budget unit of three positions). Services and Supplies are budgeted at \$2,830,162, an increase of \$290,042, predominantly due to increased information technology purchases and services. These costs will be reallocated to programs based upon their actual use of administrative services. There are no requested capital assets.

Small revenue sources for this budget unit include administrative charges paid by the In-Home Supportive Services-Public Authority, which is decreasing from \$31,037 to \$18,888 (39.1% decrease) and AB 109 revenue (\$75,443) to offset the costs of data analysis. 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 from \$13.8 million to \$15.2 million in the FY 2019-20 Requested Budget. The FY 2018-19 HHSA administrative expenditures are projected to end the year under budget by \$246,802 which represents a savings for other HHSA programs by the end of FY 2018-19.

Requested Position Changes include: The department requests the addition of 1.0 Full-Time Equivalent (FTE) Staff Services Analyst I/II (Business & Support Services) for Emergency Preparedness activities, 1.0 FTE Account Clerk III (Business & Support Services) to assist with increases in payroll and contract payment processing, and 1.0 FTE Agency Staff Services Analyst I/II (Office of the Director) for CCP activities, to this budget unit. Additionally, within this budget unit the department requests to move one FTE Office Assistant I/II (Regional Services) into the 501 budget, and move one FTE Staff Services Analyst I/II (Children's Services) from the 501 budget.

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. A key threat on the horizon is the potential of another economic downturn. When this occurs, social service and safety net caseloads will again grow and expand from this new higher-level plateau that we are currently on. The HHSA is planning for this by focusing on maintaining sufficient reserves to cover sustainable operations in our key areas of service provision, as well as working to resolve structural budget deficits which have affected us. It should be noted that there are no Realignment shifts proposed as part of this budget.

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	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$0	\$0	\$75,443	\$75,443	
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$75,443	\$75,443	
Category: 600 CHARGES FOR SERVICES					
684970 SALE OF RECYCLE MATERIALS	\$66	\$61	\$0	\$0	
692100 PHOTOCOPIES	\$0	\$109	\$0	\$0	
692730 REIMB ADMIN SERVICES	\$22,414	\$15,436	\$18,888	\$18,888	
CHARGES FOR SERVICES	\$22,480	\$15,606	\$18,888	\$18,888	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$90	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$60	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$60	\$90	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$5	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$5	\$0	\$0	\$0	
Total Revenues:	\$22,545	\$15,696	\$94,331	\$94,331	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$6,230,556	\$6,647,272	\$7,304,000	\$7,304,000	
011200 TERMINATION/SPECIAL PAY	\$9,205	\$71,547	\$0	\$0	
017000 EXTRA HELP	\$28,024	\$27,355	\$39,000	\$39,000	
017502 OVERTIME PAY	\$90,539	\$94,516	\$99,000	\$99,000	
017509 HOLIDAY OVERTIME PAY	\$1,128	\$2,531	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$15,563	\$13,831	\$16,000	\$16,000	
018100 EMPLOYER SHARE FICA	\$460,886	\$501,028	\$558,000	\$558,000	
018201 EMPLOYER SHARE RETIREMENT	\$1,116,961	\$1,321,109	\$1,594,000	\$1,594,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$9,116	\$8,803	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$0	\$2,384	\$6,100	\$6,100	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,486,551	\$1,652,425	\$1,874,000	\$1,874,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$186,640	\$197,768	\$293,000	\$293,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$20,352	\$10,711	\$7,600	\$7,600	
018500 WORKERS COMP EXPOSURE	\$80,209	\$57,520	\$20,000	\$20,000	
018501 WORKERS COMP EXPERIENCE	\$46,293	\$38,364	\$16,000	\$16,000	
SALARIES AND BENEFITS	\$9,782,030	\$10,647,171	\$11,826,700	\$11,826,700	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$314	\$851	\$1,500	\$1,500	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$29,185	\$26,844	\$28,188	\$28,188	
032590 CHGS FAC MGMT COMM	\$22	\$16	\$50	\$50	
032591 CHGS IT COMM	\$15,381	\$33,370	\$36,911	\$36,911	
032700 FOOD EXPENSE	\$121	\$1,642	\$900	\$900	
032900 HOUSEHOLD EXPENSE	\$1,759	\$2,501	\$2,800	\$2,800	
032990 CHGS OC HSHLD SVS	\$41,386	\$42,430	\$46,205	\$46,205	
032991 CHGS OC HSHLD SUPPL	\$5,300	\$5,750	\$6,501	\$6,501	
032992 CHGS FAC MGMT HSHLD XP	\$13,782	\$18,051	\$9,770	\$9,770	
033100 INSURANCE EXPENSE	\$204	\$166	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$23,190	\$17,943	\$18,000	\$18,000	
033103 INSUR XP MISCELLANEOUS	\$4,806	\$4,783	\$4,860	\$4,860	
033105 INSUR XP LIABILITY EXPERIENCE	\$7,425	\$5,262	\$5,052	\$5,052	
033500 MAINTENANCE OF EQUIPMENT	\$143	\$132	\$700	\$700	
033592 CHGS IT MNT HARD/SOFTWARE	\$156,371	\$175,549	\$169,398	\$169,398	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$3,500	\$3,500	
033790 CHGS OC MAINT STR	\$1,575	\$1,575	\$1,717	\$1,717	
033791 CHGS FAC MGMT MAINT STR	\$83,923	\$66,780	\$81,981	\$81,981	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$19	\$0	\$0	
034100 MEMBERSHIPS	\$2,915	\$2,781	\$4,700	\$4,700	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$13,405	\$484	\$0	\$0	
034500 OFFICE EXPENSE	\$136,332	\$66,243	\$141,000	\$141,000	
034526 OFFICE XP POSTAGE	\$26	\$139	\$300	\$300	
034527 OFFICE XP PRINTING	\$589	\$260	\$3,500	\$3,500	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$266	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$12,947	\$14,321	\$20,374	\$20,374	
034592 CHGS OC OTHER SERVICES	\$13,831	\$16,472	\$17,346	\$17,346	
034800 PROF & SPECIAL SERVICES	\$324,351	\$413,851	\$750,170	\$750,170	
034803 PROF ADVERTISING & MKTG SVS	\$0	\$4,755	\$35,000	\$35,000	
034815 PROF DATA PROCESSING SVS	\$0	\$0	\$76,000	\$76,000	
034837 PROF PREEMPLOYMENT SVS	\$3,543	\$1,284	\$25,000	\$25,000	
034848 PROF SVS IT APRV	\$0	\$0	\$20,000	\$20,000	
034851 PROF TRAINING SVS	\$21,780	\$1,606	\$17,500	\$17,500	
034890 CHGS FAC MGMT PROF SVS	\$853	\$805	\$612	\$612	
034892 CHGS IT PROFESSIONAL SVS	\$430,553	\$325,500	\$586,287	\$586,287	
034900 PUBLICATIONS & LEGAL NOTICES	\$118	\$75	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$26,690	\$28,902	\$28,032	\$28,032	
035300 RENTS & LEASES OF STRUCTURES	\$109,190	\$128,997	\$131,850	\$131,850	
035500 MINOR EQUIPMENT	\$4,512	\$8,075	\$8,000	\$8,000	
035528 MINOR EQP SOFTWARE	\$5,328	\$11,290	\$189,000	\$189,000	

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

Function: PUBLIC ASSISTANCE

Activity: PUBLIC ASSISTANCE ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035529 MNR EQP COMPUTERS	\$57	\$522	\$2,500	\$2,500	
035530 MNR EQP IT APRV	\$98	\$0	\$17,800	\$17,800	
035590 CHGS IT SOFTWARE EQP	\$7,953	\$15,921	\$28,000	\$28,000	
035591 CHGS IT HARDWARE EQP	\$76,386	\$91,127	\$82,000	\$82,000	
035592 CHGS IT TELECOMM EQP	\$932	\$298	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,133	\$13,052	\$25,000	\$25,000	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$10,159	\$916	\$36,000	\$36,000	
035900 TRANSPORTATION & TRAVEL	\$23,648	\$33,714	\$33,500	\$33,500	
035940 TRANS/TRVL FUEL	\$1,664	\$2,191	\$2,550	\$2,550	
035941 TRANS/TRVL MILEAGE	\$219	\$441	\$500	\$500	
035942 TRANS/TRVL TRAINING	\$1,243	\$13,133	\$66,500	\$66,500	
035990 CHGS FLEET TRANS/TRVL	\$7,094	\$7,608	\$7,117	\$7,117	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$876	\$1,690	\$2,000	\$2,000	
036100 UTILITIES	\$45,907	\$52,259	\$52,991	\$52,991	
SERVICES AND SUPPLIES	\$1,685,242	\$1,662,663	\$2,830,162	\$2,830,162	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$900,042	\$658,451	\$712,084	\$712,084	
OTHER CHARGES	\$900,042	\$658,451	\$712,084	\$712,084	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$19,556	\$0	\$0	\$0	
CAPITAL ASSETS	\$19,556	\$0	\$0	\$0	
Category: 080 INTRAFUND TRANSFERS					
088404 C/A MHSA	(\$1,642,443)	(\$1,720,998)	(\$1,963,598)	(\$1,963,598)	
088410 C/A MENTAL HEALTH	(\$3,281,853)	(\$3,686,102)	(\$4,413,989)	(\$4,413,989)	
088411 C/A PUBLIC HEALTH	(\$2,146,667)	(\$2,128,114)	(\$2,548,425)	(\$2,548,425)	
088417 C/A CA CHILD SERVICES	(\$132,627)	(\$116,196)	(\$149,135)	(\$149,135)	
088422 C/A ALCOHOL & DRUG	(\$590,643)	(\$556,651)	(\$665,089)	(\$665,089)	
088425 C/A PERINATAL	(\$113,776)	(\$115,054)	(\$110,750)	(\$110,750)	
088501 C/A SOCIAL SERVICES	(\$3,798,886)	(\$4,077,849)	(\$4,664,568)	(\$4,664,568)	
088530 C/A OPPORTUNITY CENTER	(\$693,068)	(\$551,434)	(\$659,061)	(\$659,061)	
INTRAFUND TRANSFERS	(\$12,399,966)	(\$12,952,400)	(\$15,174,615)	(\$15,174,615)	
Category: 095 OTHER FINANCING USES					
095925 TRAN OUT INFORMATION TECH	\$8,066	\$0	\$0	\$0	
OTHER FINANCING USES	\$8,066	\$0	\$0	\$0	
Total Expenditures/Appropriations:	(\$5,026)	\$15,885	\$194,331	\$194,331	

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

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Cost:	(\$27,572)	\$189	\$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 2019-20 expenditures are decreasing by \$209,614, from \$5.9 million to \$5.7 million, compared to the FY 2018-19 Adjusted Budget. FY 2019-20 revenues are requested to decrease by \$128,104, from \$5.4 million to \$5.3 million, compared to the FY 2018-19 Adjusted Budget. The OC budgets a FY 2019-20 Net County Cost of \$382,207 to be covered by fund balance reserves and projects a Net County Cost savings of \$137,855 at the end of FY 2018-19.

Requested Position Changes include: The department requests the deletion of 2.0 Full-Time Equivalent (FTE) Employment Services Instructor I/II positions, the deletion of one FTE Office Assistant III, and addition of one FTE Employment Services Supervisor position.

Requested Capital Assets include: one new incinerator (\$47,000), one replacement van (\$25,000), one replacement 12-passenger van (\$30,000), and one replacement transit van (\$30,000).

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	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$9,989	\$9,406	\$10,100	\$10,100	
REVENUE FROM MONEY & PROPERTY	\$9,989	\$9,406	\$10,100	\$10,100	
Category: 500 INTERGOVERNMENTAL REVENUES					
549701 STATE VOCATIONAL REHAB GRANT	\$2,408,720	\$2,141,109	\$2,260,205	\$2,260,205	
560100 FED VOCATIONAL REHAB GRANT	\$251,470	\$276,895	\$272,500	\$272,500	
INTERGOVERNMENTAL REVENUES	\$2,660,190	\$2,418,005	\$2,532,705	\$2,532,705	
Category: 600 CHARGES FOR SERVICES					
682005 FAR NO REGIONAL CONTRACT	\$0	\$144,637	\$0	\$0	
692850 REIMB FAR NO REGION CONTRACT	\$0	\$46,590	\$65,000	\$65,000	
693001 CHARGES FOR SERVICES	\$189,350	\$170,532	\$197,399	\$197,399	
693030 CONTRACT SERVICES REVENUE	\$1,935,086	\$2,038,096	\$2,093,882	\$2,093,882	
693031 PRODUCTION SERVICES REVENUE	\$74,789	\$60,565	\$24,315	\$24,315	
693032 FNRC MILEAGE REIMB	\$317,288	\$288,415	\$340,000	\$340,000	
CHARGES FOR SERVICES	\$2,516,514	\$2,748,837	\$2,720,596	\$2,720,596	
Category: 700 MISCELLANEOUS REVENUES					
792300 SEMINAR/CONFERENCE REIMB	\$0	\$0	\$1,000	\$1,000	
792500 DONATIONS/CONTRIBUTIONS	\$1,020	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,468	\$0	\$0	
799600 INSURANCE LOSS & REFUNDS	\$0	\$500	\$0	\$0	
799601 INSURANCE PROCEEDS C/A	\$0	\$8,434	\$0	\$0	
MISCELLANEOUS REVENUES	\$1,020	\$10,402	\$1,000	\$1,000	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100 SALE OF CAPITAL ASSETS	\$0	\$930	\$0	\$0	
896101 SALE OF SURPLUS PROPERTY	\$19	\$2,850	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$19	\$3,780	\$0	\$0	
Total Revenues:	\$5,187,733	\$5,190,432	\$5,264,401	\$5,264,401	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,491,254	\$1,623,698	\$1,837,000	\$1,837,000	
011200 TERMINATION/SPECIAL PAY	\$7,010	\$6,600	\$9,000	\$9,000	
017000 EXTRA HELP	\$42,346	\$3,014	\$22,000	\$22,000	
017502 OVERTIME PAY	\$160,321	\$126,929	\$135,000	\$135,000	
017503 SHIFT DIFFERENTIAL	\$12,827	\$13,014	\$14,000	\$14,000	
017509 HOLIDAY OVERTIME PAY	\$10,288	\$10,203	\$11,000	\$11,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$841	\$840	\$800	\$800	
018100 EMPLOYER SHARE FICA	\$243,609	\$252,771	\$284,000	\$284,000	

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
018201	EMPLOYER SHARE RETIREMENT	\$267,670	\$327,272	\$408,000	\$408,000	
018205	EMPLOYER SHARE 401A	\$268	\$1,809	\$3,600	\$3,600	
018300	EMPLOYER SHARE HEALTH INSUR	\$627,581	\$703,110	\$763,000	\$763,000	
018307	EMPLYR SHR OTHER POST EMP BEN	\$44,478	\$48,309	\$74,000	\$74,000	
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$5,491	\$2,800	\$2,000	\$2,000	
018500	WORKERS COMP EXPOSURE	\$41,372	\$28,344	\$9,800	\$9,800	
018501	WORKERS COMP EXPERIENCE	\$220,605	\$120,096	\$40,000	\$40,000	
SALARIES AND BENEFITS		\$3,175,965	\$3,268,815	\$3,613,200	\$3,613,200	
Category: 030 SERVICES AND SUPPLIES						
032100	AGRICULTURAL EXPENSE	\$0	\$1,072	\$0	\$0	
032300	CLOTHING/PERSONAL SUPPLIES XP	\$3,193	\$1,160	\$2,000	\$2,000	
032500	COMMUNICATIONS EXPENSE	\$4,550	\$5,039	\$5,575	\$5,575	
032526	COMM CELL PHONES	\$3,242	\$1,135	\$2,500	\$2,500	
032590	CHGS FAC MGMT COMM	\$0	\$0	\$70	\$70	
032591	CHGS IT COMM	\$7,137	\$17,784	\$17,020	\$17,020	
032700	FOOD EXPENSE	\$965	\$653	\$1,600	\$1,600	
032900	HOUSEHOLD EXPENSE	\$22,439	\$26,054	\$13,500	\$13,500	
032929	HSHLD XP SUPPLIES	\$121,788	\$114,068	\$150,000	\$150,000	
032992	CHGS FAC MGMT HSHLD XP	\$5,238	\$6,483	\$5,723	\$5,723	
033102	INSUR XP LIABILITY EXPOSURE	\$11,950	\$8,758	\$9,200	\$9,200	
033103	INSUR XP MISCELLANEOUS	\$3,297	\$2,719	\$2,472	\$2,472	
033105	INSUR XP LIABILITY EXPERIENCE	\$7,392	\$6,163	\$4,728	\$4,728	
033500	MAINTENANCE OF EQUIPMENT	\$1,347	\$912	\$4,500	\$4,500	
033528	MNT EQP SOFTWARE	\$7,886	\$26,784	\$30,000	\$30,000	
033533	MNT EQP FLEET MGMT APRV	\$10	\$0	\$350	\$350	
033534	MNT EQP PARTS & SUPPLIES	\$7,342	\$4,405	\$5,250	\$5,250	
033592	CHGS IT MNT HARD/SOFTWARE	\$9,838	\$10,262	\$10,128	\$10,128	
033700	MAINTENANCE OF STRUCTURES	\$83	\$0	\$12,000	\$12,000	
033729	MNT STR FAC MGMT APRV	\$3,080	\$0	\$6,000	\$6,000	
033791	CHGS FAC MGMT MAINT STR	\$41,755	\$26,936	\$42,941	\$42,941	
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$44	\$571	\$350	\$350	
034100	MEMBERSHIPS	\$5,247	\$12,608	\$13,500	\$13,500	
034310	MISC XP PRIOR PERIOD EXP ADJ	\$5,342	\$0	\$0	\$0	
034500	OFFICE EXPENSE	\$60,140	\$71,456	\$53,950	\$53,950	
034526	OFFICE XP POSTAGE	\$413,112	\$390,184	\$333,000	\$333,000	
034527	OFFICE XP PRINTING	\$111	\$55	\$200	\$200	
034528	OFFICE XP SUPPLIES	\$14,448	\$10,290	\$14,000	\$14,000	
034531	OFFICE XP PROMOTIONAL ITEMS	\$0	\$0	\$200	\$200	
034800	PROF & SPECIAL SERVICES	\$26,525	\$27,806	\$17,600	\$17,600	

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034801 PROF ACCOUNTING SVS	\$692,957	\$551,379	\$659,061	\$659,061	
034802 PROF ADMIN SVS	\$40,774	\$23,197	\$34,150	\$34,150	
034803 PROF ADVERTISING & MKTG SVS	\$1,416	\$0	\$1,500	\$1,500	
034806 PROF AUDIT SVS	\$0	\$7,875	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$5,885	\$3,964	\$5,500	\$5,500	
034851 PROF TRAINING SVS	\$0	\$0	\$750	\$750	
034858 PROF FINGERPRINTING SVS	\$0	\$147	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$250	\$250	
034890 CHGS FAC MGMT PROF SVS	\$475	\$310	\$538	\$538	
034892 CHGS IT PROFESSIONAL SVS	\$65,542	\$171,048	\$82,792	\$82,792	
035100 RENTS & LEASES OF EQUIPMENT	\$87,050	\$80,979	\$83,038	\$83,038	
035500 MINOR EQUIPMENT	\$5,323	\$7,666	\$12,000	\$12,000	
035528 MINOR EQP SOFTWARE	\$18,390	\$0	\$2,500	\$2,500	
035530 MNR EQP IT APRV	\$0	\$0	\$1,500	\$1,500	
035535 MNR EQP COMM EQP	\$0	\$75	\$0	\$0	
035590 CHGS IT SOFTWARE EQP	\$214	\$80	\$1,500	\$1,500	
035591 CHGS IT HARDWARE EQP	\$8,321	\$21,518	\$16,000	\$16,000	
035592 CHGS IT TELECOMM EQP	\$0	\$21	\$1,000	\$1,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$551	\$308	\$1,000	\$1,000	
035752 SP DEPT XP LICENSE/PERMIT/CERT	\$266	\$29	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$4,817	\$1,738	\$3,800	\$3,800	
035940 TRANS/TRVL FUEL	\$59,085	\$60,423	\$72,418	\$72,418	
035941 TRANS/TRVL MILEAGE	\$232	\$293	\$650	\$650	
035942 TRANS/TRVL TRAINING	\$40	\$2,193	\$8,000	\$8,000	
035944 TRANS/TRVL SHIPPING	\$2,959	\$3,344	\$3,500	\$3,500	
035990 CHGS FLEET TRANS/TRVL	\$41,016	\$37,128	\$36,488	\$36,488	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$40	\$182	\$300	\$300	
036100 UTILITIES	\$44,958	\$45,851	\$50,600	\$50,600	
SERVICES AND SUPPLIES	\$1,867,831	\$1,793,126	\$1,838,192	\$1,838,192	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$233,470	\$207,728	\$202,350	\$202,350	
050003 BUILDING & EQUIP COST PLAN CHG	\$41,999	\$47,283	\$42,841	\$42,841	
050800 TAXES & ASSESSMENTS	\$304	\$305	\$850	\$850	
052000 SUPPORT & CARE OF PERSONS	\$0	\$139	\$0	\$0	
052001 SUPP/CARE CLIENTS	\$1,565,799	\$1,585,313	\$1,700,000	\$1,700,000	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$500	\$0	\$0	
OTHER CHARGES	\$1,841,572	\$1,841,270	\$1,946,041	\$1,946,041	

Category: 070 CAPITAL ASSETS

Budget Unit: 530 - OPPORTUNITY CENTER (FUND 0120)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
065030 1 FLOOR SCRUBBER/WAXER	\$0	\$14,468	\$0	\$0	\$0
065034 1 FORKLIFT W/ ACCESSORIES	\$27,921	\$0	\$0	\$0	\$0
065039 1 INCINERATOR/CREMATORY	\$0	\$0	\$47,000	\$47,000	\$47,000
065051 1 MOWER W ATTACHMENTS	\$0	\$9,915	\$0	\$0	\$0
065083 1 TRUCK W/ ACCESSORIES	\$30,711	\$33,488	\$0	\$0	\$0
065122 2 VEHICLES W/ ACCESSORIES	\$38,924	\$0	\$0	\$0	\$0
065141 3 VANS	\$0	\$0	\$85,000	\$85,000	\$85,000
065175 2 TRUCKS W/ ACCESSORIES	\$32,578	\$0	\$0	\$0	\$0
CAPITAL ASSETS	\$130,136	\$57,871	\$132,000	\$132,000	\$132,000
Category: 080					
INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$422,283)	(\$419,394)	(\$307,446)	(\$307,446)	(\$307,446)
088404 C/A MHSA	(\$14,661)	(\$37,732)	(\$37,851)	(\$37,851)	(\$37,851)
088410 C/A MENTAL HEALTH	(\$121,873)	(\$178,386)	(\$343,249)	(\$343,249)	(\$343,249)
088411 C/A PUBLIC HEALTH	(\$34,547)	(\$34,604)	(\$158,412)	(\$158,412)	(\$158,412)
088417 C/A CA CHILD SERVICES	\$0	\$0	(\$11,528)	(\$11,528)	(\$11,528)
088422 C/A ALCOHOL & DRUG	\$0	\$0	(\$1,634)	(\$1,634)	(\$1,634)
088425 C/A PERINATAL	(\$32,887)	(\$32,610)	(\$36,915)	(\$36,915)	(\$36,915)
088501 C/A SOCIAL SERVICES	(\$719,362)	(\$780,909)	(\$893,648)	(\$893,648)	(\$893,648)
088502 C/A HEALTH & HUMAN SVS AGENCY	(\$75,290)	(\$81,144)	(\$92,142)	(\$92,142)	(\$92,142)
INTRAFUND TRANSFERS	(\$1,420,905)	(\$1,564,781)	(\$1,882,825)	(\$1,882,825)	(\$1,882,825)
Total Expenditures/Appropriations:	\$5,594,600	\$5,396,303	\$5,646,608	\$5,646,608	\$5,646,608
Net Cost:	\$406,867	\$205,870	\$382,207	\$382,207	\$382,207

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 2019-20 budget request includes expenditures of \$56.8 million, an increase of \$4.3 million compared to the FY 2018-19 Adjusted Budget. Revenue is requested at \$55 million, an increase of \$4.4 million compared to the FY 2018-19 Adjusted Budget. Expenditures exceed revenue by \$1.7 million which will be funded by Social Services fund balance. The County General Fund contribution remains unchanged at \$2.9 million. There are no requested capital assets or position changes.

Although the Governor's budget proposes some relief for the IHSS cost increases (see below) in FY 2019-20, due to the shift in 1991 Realignment Growth from Public Health, Mental Health, and particularly Social Services caseload growth to pay for the increased IHSS Maintenance of Effort (MOE), there is less 1991 Realignment to fund the increases in assistance costs for CalWORKs, foster care, and adoptions in FY 2018-19, which carries a cumulative effect. Funding from 2011 Realignment revenue at this time appears to be consistent with the remaining program allocations that it replaced.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

The most significant potential threat to this budget lies in the state's previous year's shift of costs to counties for the IHSS MOE. In FY 2019-20, the Governor is proposing to increase the State General Fund commitment to IHSS by \$241.7 million in 2019-20, growing to \$547.3 million in 2022-23, for a total of an increased commitment of \$1.6 billion over the next four years. This is accomplished through several changes to the current IHSS MOE. These changes are:

- Lowering the County IHSS MOE base in 2019-20 to \$1.56 billion,
- Reducing the MOE inflation factor from seven percent to four percent,
- Stopping the redirection of VLF growth funds from Health, Mental Health, and County Medical Services Program to Social Services,
- Ending the State General Fund IHSS mitigation,
- Returning to the original method for calculating IHSS caseload and no longer utilizing accelerated caseload growth, and
- Funding IHSS administrative costs through a General Fund allocation.

The increased State General Fund investment will provide needed fiscal relief for counties and allow counties to continue to deliver vital services on behalf of the state. Under the current structure, counties are facing Realignment shortfalls of several hundred million dollars in the coming years and negative impacts to health and mental health programs that would harm the well-being of residents. The Governor's proposal will help avoid these consequences and would create a more sustainable structure for counties to manage IHSS costs. The proposal does not take away all of the risk of Realignment, but dramatically improves the outlook for counties, critical social services, health, and mental health programs.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 541 - WELFARE CASH AID PAYMENTS (FUND 0140)

Function: PUBLIC ASSISTANCE

Activity: AID PROGRAMS

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$1,396,750	\$127,462	\$2,882,574	\$2,882,574	
531300 ST FOSTER CARE ASST	\$2,121,505	\$2,370,735	\$2,211,634	\$2,211,634	
531400 ST AID TO ADOPTIVE CHILDREN	\$645,289	\$650,936	\$706,495	\$706,495	
531500 STATE REALIGNMENT SOCIAL SVS	\$15,255,924	\$16,634,717	\$16,567,673	\$16,567,673	
531501 STATE REALGNMNT FAMILY SUPPORT	\$4,167,926	\$5,655,459	\$4,969,155	\$4,969,155	
531800 STATE FOOD STAMPS	\$179,252	\$177,167	\$200,000	\$200,000	
542603 ST REALIGNMENT 2011 AB109	\$8,280,146	\$8,584,773	\$9,449,095	\$9,449,095	
551000 FEDERAL AID FAM W/DEP CHILDREN	\$3,408,774	\$1,664,001	\$3,030,370	\$3,030,370	
551001 FED SUPPLMNTL SECURITY INCOME	\$117,782	\$101,276	\$120,000	\$120,000	
551100 FEDERAL FOSTER CARE ASST	\$4,272,492	\$4,447,450	\$4,103,249	\$4,103,249	
551410 FEDERAL AID TO ADOPTIVE CHILD	\$6,841,843	\$7,145,381	\$7,494,709	\$7,494,709	
INTERGOVERNMENTAL REVENUES	\$46,687,686	\$47,559,360	\$51,734,954	\$51,734,954	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$1,300	\$1,900	\$0	\$0	
795120 WELFARE REPAYMENTS	\$341,756	\$255,491	\$250,000	\$250,000	
795121 WELFARE RPYMT FR CHILD SUPPORT	\$297,488	\$258,684	\$150,000	\$150,000	
799391 PRIOR PERIOD REV ADJUSTMENT	\$6,874	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$647,418	\$516,076	\$400,000	\$400,000	
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:	\$50,251,666	\$50,991,999	\$55,051,516	\$55,051,516	
Category: 050 OTHER CHARGES					
052001 SUPP/CARE CLIENTS	\$308,135	\$298,320	\$310,295	\$310,295	
052004 SUPP/CARE MINORS/WARDS	\$14,857,664	\$15,658,261	\$16,278,690	\$16,278,690	
052005 SUPP/CARE PUBL ASST RECIPIENTS	\$15,035,734	\$14,506,554	\$17,275,302	\$17,275,302	
052006 SUPP/CARE FOSTER CHILDREN	\$12,901,595	\$13,011,078	\$14,790,221	\$14,790,221	
052009 SUPP/CARE ADULTS	\$6,503,402	\$7,527,504	\$8,116,428	\$8,116,428	
OTHER CHARGES	\$49,606,532	\$51,001,719	\$56,770,936	\$56,770,936	
Total Expenditures/Appropriations:	\$49,606,532	\$51,001,719	\$56,770,936	\$56,770,936	
Net Cost:	(\$645,134)	\$9,719	\$1,719,420	\$1,719,420	

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, and payments to recipients are considered loans and not grants. Payments to individuals and costs to administer the program are funded solely by the County General Fund.

There are three groups of General Assistance recipients: "Employable", "Temporary Incapacitated," and "Interim Assistance." "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. "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. "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 2019-20 requested expenditures total \$1.5 million, a 2.3 percent (\$35,862) decrease compared to FY 2018-19 Adjusted Budget, primarily due to decreases in assistance payments as a result of reduced enrollment, most likely due to an improved economy. Of this, over 72 percent goes directly to assistance payments for eligible clients. Salaries and operating costs to determine the eligibility of prospective clients and administer the program are charged to this budget as a professional service from the Social Services budget (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; for FY 2019-20, the budgeted amount is \$23,413. The FY 2019-20 requested Net County Cost to the General Fund is \$1.1 million, a 1.5 percent decrease compared to the FY 2018-19 Adjusted Budget. There are no requested capital assets or position changes.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

Monthly maximum GA payments are based on a formula that uses federal poverty level, cost of housing in the geographical area, and state adjustments to the CalWORKs Maximum Assistance Payment (MAP). If the state legislature approves an increase to the CalWORKs MAP then the GA payment amount will automatically increase as well and the cost will be borne by the County General Fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 542 - COUNTY INDIGENT CASES-GEN FND (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: GENERAL RELIEF

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$62,432	\$41,828	\$23,413	\$23,413	
INTERGOVERNMENTAL REVENUES	\$62,432	\$41,828	\$23,413	\$23,413	
Category: 700 MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$3	\$0	\$0	\$0	
799710 GENERAL ASSISTANCE COLLECTIONS	\$415,463	\$543,350	\$400,000	\$400,000	
MISCELLANEOUS REVENUES	\$415,466	\$543,350	\$400,000	\$400,000	
Total Revenues:					
	\$477,899	\$585,179	\$423,413	\$423,413	
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$9,724	\$9,249	\$9,536	\$9,536	
034802 PROF ADMIN SVS	\$330,832	\$343,582	\$412,523	\$412,523	
SERVICES AND SUPPLIES	\$340,556	\$352,832	\$422,059	\$422,059	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$8,658	\$4,227	\$2,109	\$2,109	
052003 SUPP/CARE INDIGENTS	\$1,007,039	\$950,051	\$1,116,777	\$1,116,777	
OTHER CHARGES	\$1,015,697	\$954,278	\$1,118,886	\$1,118,886	
Total Expenditures/Appropriations:					
	\$1,356,253	\$1,307,110	\$1,540,945	\$1,540,945	
Net Cost:					
	\$878,354	\$721,931	\$1,117,532	\$1,117,532	

HOUSING AND COMMUNITY ACTION PROGRAMS-HOUSING AUTHORITY

Fund 0060 General, Budget Unit 543

Laura Burch, 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 1,026 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 to 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; and 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). In FY 2019-20, this account will merge with the PHA Housing Assistance budget (593) in order to record the detail of all expenditures made to administer the Housing Choice Voucher programs, as well as recording the receipt of revenue from HUD which offsets those expenditures.

BUDGET REQUESTS

The FY 19-20 Requested Budget is being merged with the PHA Housing Assistance budget (593). All costs previously associated with the Housing Authority budget (543) will be permanently transitioned to 593.

SUMMARY OF RECOMMENDATIONS

Recommended as requested; cost center 543 will be closed.

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: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 500	INTERGOVERNMENTAL REVENUES				
559201	FEDERAL HUD GRANT	\$37,661	\$27,507	\$0	\$0

INTERGOVERNMENTAL REVENUES		\$37,661	\$27,507	\$0	\$0
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Category: 700	MISCELLANEOUS REVENUES				
795000	AUDITOR VOID/STALE DATED CHECK	\$200	\$0	\$0	\$0
799215	UNCLAIMED MONEY	\$3	\$0	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$2,388	\$0	\$0

MISCELLANEOUS REVENUES		\$203	\$2,388	\$0	\$0
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Category: 802	OTHER FINANCING SRCS SALE C/A				
896100	SALE OF CAPITAL ASSETS	\$0	\$225	\$0	\$0

OTHER FINANCING SRCS SALE C/A		\$0	\$225	\$0	\$0
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Total Revenues:		\$37,864	\$30,121	\$0	\$0
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Category: 010	SALARIES AND BENEFITS				
011000	REGULAR SALARIES	\$243,123	\$313,238	\$0	\$0
011200	TERMINATION/SPECIAL PAY	\$114,501	\$791	\$0	\$0
017000	EXTRA HELP	\$54,655	\$1,817	\$0	\$0
017502	OVERTIME PAY	\$0	\$87	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$172	\$0	\$0	\$0
018100	EMPLOYER SHARE FICA	\$26,110	\$23,701	\$0	\$0
018201	EMPLOYER SHARE RETIREMENT	\$47,406	\$62,728	\$0	\$0
018204	EMPLOYER SHARE DEFERRED COMP	\$3,860	\$2,689	\$0	\$0
018205	EMPLOYER SHARE 401A	\$62	\$751	\$0	\$0
018300	EMPLOYER SHARE HEALTH INSUR	\$94,321	\$113,319	\$0	\$0
018307	EMPLYR SHR OTHER POST EMP BEN	\$8,024	\$9,396	\$0	\$0
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,028	\$497	\$0	\$0
018500	WORKERS COMP EXPOSURE	\$5,498	\$2,674	\$0	\$0
018501	WORKERS COMP EXPERIENCE	\$1,002	\$72	\$0	\$0

SALARIES AND BENEFITS		\$599,769	\$531,766	\$0	\$0
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Category: 030	SERVICES AND SUPPLIES				
032500	COMMUNICATIONS EXPENSE	\$1,825	\$1,668	\$0	\$0
032590	CHGS FAC MGMT COMM	\$109	\$109	\$0	\$0
032591	CHGS IT COMM	\$1,448	\$1,383	\$0	\$0
032992	CHGS FAC MGMT HSHLD XP	\$8,838	\$9,098	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$1,588	\$826	\$0	\$0
033103	INSUR XP MISCELLANEOUS	\$1,062	\$763	\$0	\$0
033105	INSUR XP LIABILITY EXPERIENCE	\$474	\$312	\$0	\$0

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033526 MNT EQP VEHICLES	\$0	\$10	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$724	\$1,436	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$13,769	\$11,528	\$0	\$0	\$0
034100 MEMBERSHIPS	\$1,815	\$2,046	\$0	\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$38,271	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$4,940	\$6,073	\$0	\$0	\$0
034526 OFFICE XP POSTAGE	\$147	\$0	\$0	\$0	\$0
034529 OFFICE XP PUBLICATIONS	\$801	\$448	\$0	\$0	\$0
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$80	\$0	\$0	\$0
034532 OFFICE XP ENVELOPES	\$934	\$932	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$1,167	\$1,443	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$9,757	\$13,580	\$0	\$0	\$0
034592 CHGS OC OTHER SERVICES	\$720	\$813	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$0	\$11,485	\$0	\$0	\$0
034807 PROF BANK SVS	\$298	\$90	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$746	\$189	\$0	\$0	\$0
034854 PROF INTERPRETING SVS	\$0	\$0	\$0	\$0	\$0
034861 PROF HSG SVS	\$2,734	\$4,418	\$0	\$0	\$0
034890 CHGS FAC MGMT PROF SVS	\$539	\$505	\$0	\$0	\$0
034892 CHGS IT PROFESSIONAL SVS	\$24,518	\$22,024	\$0	\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$628	\$1,161	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$2,031	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$7,900	\$9,284	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$2,936	\$3,811	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,079	\$0	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$3,298	\$3,627	\$0	\$0	\$0
035941 TRANS/TRVL MILEAGE	\$0	\$97	\$0	\$0	\$0
035942 TRANS/TRVL TRAINING	\$7,264	\$633	\$0	\$0	\$0
035943 TRANS/TRVL CONFERENCES	\$1,521	\$2,228	\$0	\$0	\$0
035990 CHGS FLEET TRANS/TRVL	\$4,027	\$3,976	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$51	\$318	\$0	\$0	\$0
036100 UTILITIES	\$15,236	\$13,740	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$122,907	\$170,452	\$0	\$0	\$0
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$66,324	\$38,008	\$0	\$0	\$0
050003 BUILDING & EQUIP COST PLAN CHG	\$87,249	\$49,493	\$0	\$0	\$0
050800 TAXES & ASSESSMENTS	\$19	\$19	\$0	\$0	\$0
OTHER CHARGES	\$153,592	\$87,521	\$0	\$0	\$0

Budget Unit: 543 - HOUSING AUTHORITY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 080 INTRAFUND TRANSFERS					
088501 C/A SOCIAL SERVICES	(\$27,508)	(\$10,951)		\$0	\$0
088593 C/A PHA HOUSING ASSISTANCE	(\$849,168)	(\$690,648)		\$0	\$0
INTRAFUND TRANSFERS	(\$876,677)	(\$701,600)		\$0	\$0
Category: 095 OTHER FINANCING USES					
095940 TRAN OUT FLEET MGMT	\$0	\$9,492		\$0	\$0
OTHER FINANCING USES	\$0	\$9,492		\$0	\$0
Total Expenditures/Appropriations:	(\$408)	\$97,631		\$0	\$0
Net Cost:	(\$38,273)	\$67,510		\$0	\$0

VETERANS SERVICES OFFICE
Fund 0060 General, Budget Unit 570
Celestina Traver, 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

For FY 2019-20 total appropriations in the requested budget are \$536,133, and revenue at \$127,000. Net county cost is requested at \$409,133.

The department is requesting a part-time permanent Veteran Services Representative I/II/III position due to a back log of work and additional Veterans requesting service. Services and Supplies are increasing slightly but Cost Plan charges are decreasing significantly. This budget projects to return \$54,155 to the General Fund at the end of FY 2018-19.

SUMMARY OF RECOMMENDATIONS

The CEO recommends some minor adjustments, as well adding \$15,000 in Mental Health Services Act (MHSA) grant revenue, and associated expenditures, awarded by CDVA for mental health outreach services, which overall decrease the net county cost by \$2,000.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Function: PUBLIC ASSISTANCE

Activity: VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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 \$114,392 \$124,996 \$125,000 \$125,000

INTERGOVERNMENTAL REVENUES \$114,392 \$124,996 \$125,000 \$125,000

Category: 700 MISCELLANEOUS REVENUES

792500 DONATIONS/CONTRIBUTIONS \$0 \$0 \$2,000 \$2,000

799300 MISCELLANEOUS REVENUE \$0 \$0 \$0 \$0

799390 PRIOR PERIOD EXP ADJUSTMENT \$0 \$1,231 \$0 \$0

MISCELLANEOUS REVENUES \$0 \$1,231 \$2,000 \$2,000

Total Revenues:	\$114,392	\$126,227	\$127,000	\$127,000
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Category: 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES \$154,492 \$184,972 \$222,000 \$222,000

011200 TERMINATION/SPECIAL PAY \$1,671 \$3,045 \$0 \$0

017000 EXTRA HELP \$3,815 \$10,264 \$28,000 \$28,000

017502 OVERTIME PAY (\$232) \$375 \$500 \$500

017517 CELL/PDA COMM ALLOWANCE PROG \$1,329 \$1,439 \$1,440 \$1,440

018100 EMPLOYER SHARE FICA \$12,026 \$14,764 \$20,000 \$20,000

018201 EMPLOYER SHARE RETIREMENT \$27,820 \$37,002 \$49,000 \$49,000

018204 EMPLOYER SHARE DEFERRED COMP \$1,750 \$3,075 \$9,500 \$9,500

018205 EMPLOYER SHARE 401A \$1 \$19 \$600 \$600

018300 EMPLOYER SHARE HEALTH INSUR \$39,638 \$43,534 \$65,360 \$65,360

018307 EMPLOYR SHR OTHER POST EMP BEN \$4,634 \$5,537 \$8,900 \$8,900

018400 EMPLOYER SHR UNEMPLOYMENT INS \$508 \$311 \$500 \$500

018500 WORKERS COMP EXPOSURE \$2,027 \$1,671 \$800 \$800

SALARIES AND BENEFITS \$249,483 \$306,013 \$406,600 \$406,600

Category: 030 SERVICES AND SUPPLIES

032300 CLOTHING/PERSONAL SUPPLIES XP \$6 \$62 \$0 \$0

032329 CLTHG/PERS UNIFORMS \$0 \$32 \$100 \$100

032500 COMMUNICATIONS EXPENSE \$1,899 \$2,097 \$2,400 \$2,400

032590 CHGS FAC MGMT COMM \$70 \$72 \$80 \$80

032591 CHGS IT COMM \$3,860 \$3,960 \$3,908 \$3,908

032700 FOOD EXPENSE \$5 \$58 \$300 \$300

032900 HOUSEHOLD EXPENSE \$202 \$274 \$450 \$450

032992 CHGS FAC MGMT HSHLD XP \$8,160 \$11,242 \$12,742 \$12,742

033102 INSUR XP LIABILITY EXPOSURE \$585 \$523 \$700 \$700

033103 INSUR XP MISCELLANEOUS \$355 \$271 \$252 \$252

033500 MAINTENANCE OF EQUIPMENT \$0 \$0 \$50 \$50

033592 CHGS IT MNT HARD/SOFTWARE \$578 \$1,156 \$1,200 \$1,200

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

Function: PUBLIC ASSISTANCE

Activity: VETERANS' SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033700 MAINTENANCE OF STRUCTURES	\$30	\$80	\$100	\$100	
033791 CHGS FAC MGMT MAINT STR	\$6,467	\$20,554	\$31,589	\$31,589	
034100 MEMBERSHIPS	\$130	\$4,200	\$2,450	\$2,450	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$35	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$10,505	\$11,619	\$23,000	\$23,000	
034537 OFFICE XP BOOKS	\$0	\$66	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$2,686	\$2,232	\$2,928	\$2,928	
034592 CHGS OC OTHER SERVICES	\$999	\$711	\$1,089	\$1,089	
034837 PROF PREEMPLOYMENT SVS	\$666	\$820	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$511	\$464	\$564	\$564	
034892 CHGS IT PROFESSIONAL SVS	\$16,369	\$19,722	\$20,064	\$20,064	
035100 RENTS & LEASES OF EQUIPMENT	\$1,878	\$1,677	\$3,350	\$3,350	
035500 MINOR EQUIPMENT	\$352	\$593	\$100	\$100	
035590 CHGS IT SOFTWARE EQP	\$770	\$1,025	\$3,000	\$3,000	
035591 CHGS IT HARDWARE EQP	\$3,211	\$8,466	\$4,500	\$4,500	
035592 CHGS IT TELECOMM EQP	\$69	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$360	\$1,168	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$9,460	\$6,110	\$17,000	\$17,000	
035940 TRANS/TRVL FUEL	\$34	\$0	\$0	\$0	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$60	\$0	\$0	\$0	
036100 UTILITIES	\$4,744	\$4,477	\$4,800	\$4,800	
SERVICES AND SUPPLIES	\$75,073	\$103,743	\$137,516	\$137,516	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$67,824	\$8,838	(\$13,999)	(\$13,999)	
050003 BUILDING & EQUIP COST PLAN CHG	\$17,455	\$17,455	\$13,331	\$13,331	
050800 TAXES & ASSESSMENTS	\$16	\$16	\$22	\$22	
OTHER CHARGES	\$85,296	\$26,310	(\$646)	(\$646)	
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$7,377)	(\$6,558)	(\$7,337)	(\$7,337)	
INTRAFUND TRANSFERS	(\$7,377)	(\$6,558)	(\$7,337)	(\$7,337)	
Total Expenditures/Appropriations:	\$402,475	\$429,508	\$536,133	\$536,133	
Net Cost:	\$288,083	\$303,280	\$409,133	\$409,133	

COMMUNITY ACTION AGENCY

Fund 0060 General, Budget Unit 590

Laura Burch, 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 owner-occupied housing rehabilitation. Administration of both the City of Anderson's housing loan portfolio and affordable housing programs is provided via contract with the City of Anderson.

The CAA serves as staff and liaison to the Emergency Food and Shelter Program (EFSP), Community Action Agency advisory boards, as well as the lead agency for the CA-516 Homeless Continuum of Care which covers Del Norte, Lassen, Modoc, Plumas, Shasta, Sierra and Siskiyou Counties. For FY 2019-20, the CAA is also serving as the lead agency for the local Complete Count Committee for the 2020 Census.

Not included in this budget are payments made directly to nonprofit agencies by other governmental entities in the amount of \$99,089 for the federal Emergency Food and Shelter Program. The CAA is the fiscal conduit for the Shasta County contribution to the PSA 2 Area on Aging Agency, as well as distributing the marriage license fees to a local domestic violence shelter in accordance with section 18304 of the Welfare and Institutions Code.

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$3,743,246 and revenues in the amount of \$1,062,152 which results in a Net County Cost of \$2,681,094; or a net of \$37,677 after use of restricted fund balance (prior year revenue received at the end of FY18/19 will cover expenditure costs in FY19/20). Compared to the FY 2018-19 Adjusted Budget, Salaries and Benefits has decreased 11.6 percent and Services and Supplies has increased slightly due to increased costs associated with new state funded homeless grants and associated staffing and professional services (contract) needs. As the Lead Agency for the CA-516 Homeless Continuum of Care, this budget is the fiscal conduit for state funding for homeless programs. The department requests a replacement vehicle capital asset in the amount of \$28,851.

SUMMARY OF RECOMMENDATIONS

Recommended 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: 590 - COMMUNITY ACTION AGENCY (FUND 0060)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$35,875	\$35,933	\$40,000	\$40,000	
LICENSES, PERMITS & FRANCHISES	\$35,875	\$35,933	\$40,000	\$40,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
549171 STATE EMERG SOLUTIONS HSG GRNT	\$0	\$148,154	\$375,000	\$375,000	
549173 STATE DOF CENSUS DATA CTR GRNT	\$0	\$33,000	\$45,500	\$45,500	
549174 STATE HOMELESS EMERG AID PRGM	\$0	\$2,695,571	\$0	\$0	
561130 FEDERAL CAA GRANT	\$246,938	\$378,881	\$314,228	\$314,228	
561180 FEDERAL FEMA HOMELESS GRANT	\$1,982	\$1,810	\$1,810	\$1,810	
561190 FEDERAL HOMELESS GRANTS	\$46,486	\$69,284	\$197,714	\$197,714	
563160 ANDERSON HOME ADMIN	\$22,045	\$2,010	\$5,000	\$5,000	
563163 CITY OF SHASTA LAKE CDBG ADMIN	\$16,252	\$0	\$0	\$0	
563164 CITY OF ANDERSON CDBG ADMIN	\$0	\$0	\$0	\$0	
563165 CITY OF REDDING CDBG	\$20,000	\$0	\$20,000	\$20,000	
563250 ANDERSON RECAPTURED ADMIN	\$15,000	\$20,000	\$20,000	\$20,000	
INTERGOVERNMENTAL REVENUES	\$368,705	\$3,348,711	\$979,252	\$979,252	
Category: 600 CHARGES FOR SERVICES					
693030 CONTRACT SERVICES REVENUE	\$11,161	\$53,640	\$42,900	\$42,900	
CHARGES FOR SERVICES	\$11,161	\$53,640	\$42,900	\$42,900	
Category: 700 MISCELLANEOUS REVENUES					
792530 DONATION MCCONNELL FOUNDATION	\$16,000	\$0	\$0	\$0	
792567 DONATION REDDING RANCHERIA	\$0	\$7,000	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,221	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	(\$2,515)	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$13,485	\$8,221	\$0	\$0	
Total Revenues:	\$429,226	\$3,446,506	\$1,062,152	\$1,062,152	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$217,266	\$267,240	\$312,000	\$312,000	
011200 TERMINATION/SPECIAL PAY	\$558	\$944	\$0	\$0	
017000 EXTRA HELP	\$28,224	\$18,696	\$25,000	\$25,000	
017502 OVERTIME PAY	\$113	\$291	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$131	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$17,493	\$20,729	\$27,000	\$27,000	
018201 EMPLOYER SHARE RETIREMENT	\$34,789	\$53,044	\$68,000	\$68,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$5,627	\$5,058	\$5,700	\$5,700	
018205 EMPLOYER SHARE 401A	\$187	\$991	\$2,300	\$2,300	
018300 EMPLOYER SHARE HEALTH INSUR	\$51,273	\$88,298	\$103,000	\$103,000	

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018307 EMPLYR SHR OTHER POST EMP BEN	\$5,786	\$7,962	\$13,000	\$13,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$705	\$446	\$500	\$500	
018500 WORKERS COMP EXPOSURE	\$2,787	\$2,417	\$1,200	\$1,200	
SALARIES AND BENEFITS	\$364,946	\$466,122	\$557,700	\$557,700	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$55	\$308	\$230	\$230	
032328 CLTHG/PERS SAFETY CLOTHING	\$0	\$9	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$2,177	\$3,532	\$6,500	\$6,500	
032590 CHGS FAC MGMT COMM	\$55	\$56	\$83	\$83	
032591 CHGS IT COMM	\$1,125	\$1,507	\$1,656	\$1,656	
032992 CHGS FAC MGMT HSHLD XP	\$4,272	\$4,655	\$6,675	\$6,675	
033100 INSURANCE EXPENSE	\$33	\$33	\$33	\$33	
033102 INSUR XP LIABILITY EXPOSURE	\$807	\$752	\$900	\$900	
033103 INSUR XP MISCELLANEOUS	\$1,251	\$936	\$1,100	\$1,100	
033592 CHGS IT MNT HARD/SOFTWARE	\$578	\$774	\$741	\$741	
033791 CHGS FAC MGMT MAINT STR	\$5,181	\$11,194	\$7,603	\$7,603	
034100 MEMBERSHIPS	\$1,202	\$2,188	\$2,700	\$2,700	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$27	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$3,706	\$13,656	\$8,879	\$8,879	
034526 OFFICE XP POSTAGE	\$340	\$499	\$525	\$525	
034531 OFFICE XP PROMOTIONAL ITEMS	\$0	\$80	\$0	\$0	
034532 OFFICE XP ENVELOPES	\$102	\$92	\$94	\$94	
034590 CHGS OC PHOTOCOPY SVS	\$26	\$376	\$545	\$545	
034591 CHGS OC POSTAGE SVS	\$703	\$2,271	\$1,063	\$1,063	
034592 CHGS OC OTHER SERVICES	\$342	\$377	\$623	\$623	
034800 PROF & SPECIAL SERVICES	\$72,551	\$285,362	\$2,265,251	\$2,265,251	
034837 PROF PREEMPLOYMENT SVS	\$750	\$537	\$750	\$750	
034858 PROF FINGERPRINTING SVS	\$0	\$49	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$374	\$257	\$423	\$423	
034892 CHGS IT PROFESSIONAL SVS	\$13,357	\$19,132	\$16,684	\$16,684	
034900 PUBLICATIONS & LEGAL NOTICES	\$865	\$183	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$2,031	\$2,106	\$2,106	
035500 MINOR EQUIPMENT	\$65	\$309	\$0	\$0	
035527 MINOR EQP OFFICE EQUIPMENT	\$0	\$0	\$2,500	\$2,500	
035530 MNR EQP IT APRV	\$1,425	\$0	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$22,278	\$55,676	\$46,090	\$46,090	
035591 CHGS IT HARDWARE EQP	\$5,842	\$9,142	\$10,300	\$10,300	
035592 CHGS IT TELECOMM EQP	\$177	\$101	\$584	\$584	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$7,738	\$12,000	\$12,000	

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035900 TRANSPORTATION & TRAVEL	\$1,859	\$0	\$3,000	\$3,000	
035940 TRANS/TRVL FUEL	\$353	\$516	\$1,100	\$1,100	
035941 TRANS/TRVL MILEAGE	\$1,148	\$186	\$3,167	\$3,167	
035942 TRANS/TRVL TRAINING	\$4,740	\$539	\$7,400	\$7,400	
035943 TRANS/TRVL CONFERENCES	\$17	\$5,240	\$10,363	\$10,363	
035949 TRANS/TRVL MEALS	\$41	\$600	\$1,103	\$1,103	
035950 TRANS/TRVL LODGING	\$75	\$524	\$750	\$750	
035990 CHGS FLEET TRANS/TRVL	\$0	\$4,691	\$5,078	\$5,078	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$419	\$538	\$800	\$800	
036100 UTILITIES	\$7,771	\$7,009	\$7,100	\$7,100	
SERVICES AND SUPPLIES	\$156,106	\$443,673	\$2,441,999	\$2,441,999	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$18,160	\$41,275	\$91,435	\$91,435	
050003 BUILDING & EQUIP COST PLAN CHG	\$48,176	\$10,917	\$24,381	\$24,381	
050800 TAXES & ASSESSMENTS	\$9	\$9	\$20	\$20	
051362 CONTR TO SISKIYOU COUNTY	\$0	\$0	\$43,858	\$43,858	
051365 CONTR TO LASSEN COUNTY	\$0	\$0	\$76,928	\$76,928	
051366 CONTR TO PLUMAS COUNTY	\$0	\$0	\$236,107	\$236,107	
051367 CONTR TO OTHER COUNTIES	\$0	\$0	\$383,967	\$383,967	
052000 SUPPORT & CARE OF PERSONS	\$76,163	\$76,826	\$78,000	\$78,000	
OTHER CHARGES	\$142,509	\$129,029	\$934,696	\$934,696	
Category: 070 CAPITAL ASSETS					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$0	\$28,851	\$28,851	
CAPITAL ASSETS	\$0	\$0	\$28,851	\$28,851	
Category: 080 INTRAFUND TRANSFERS					
088410 C/A MENTAL HEALTH	(\$125,309)	(\$249,533)	(\$220,000)	(\$220,000)	
088411 C/A PUBLIC HEALTH	(\$112)	(\$20,000)	\$0	\$0	
088501 C/A SOCIAL SERVICES	(\$16,438)	(\$6,960)	\$0	\$0	
INTRAFUND TRANSFERS	(\$141,860)	(\$276,493)	(\$220,000)	(\$220,000)	
Total Expenditures/Appropriations:	\$521,702	\$762,331	\$3,743,246	\$3,743,246	
Net Cost:	\$92,475	(\$2,684,175)	\$2,681,094	\$2,681,094	

CAL-HOME

Fund 0187 General, Budget Unit 591

Laura Burch, 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 \$233,000 and the maximum CalHome loan is \$60,000.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$64,900 and revenues in the amount of \$0 resulting in a Net County Cost of \$64,900. The budget projects to return \$60,854 to fund balance at the end of FY 2018-19. There is sufficient fund balance to support the FY 2019-20 requests. There is no required match or General Fund contribution associated with this budget.

There are no capital assets or positions requested.

SUMMARY OF RECOMMENDATIONS

Recommended with minor technical changes.

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	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$3,056	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$0	\$3,056	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
549169 ST HOUSING & COMMUNITY DEV	\$67,234	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$67,234	\$0	\$0	\$0	\$0
Total Revenues:	\$67,234	\$3,056	\$0	\$0	\$0
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	(\$207)	\$0	\$2,600	\$2,600	\$2,600
018100 EMPLOYER SHARE FICA	(\$14)	\$0	\$200	\$200	\$200
018201 EMPLOYER SHARE RETIREMENT	(\$37)	\$0	\$600	\$600	\$600
018205 EMPLOYER SHARE 401A	\$0	\$0	\$100	\$100	\$100
018300 EMPLOYER SHARE HEALTH INSUR	(\$70)	\$0	\$1,000	\$1,000	\$1,000
018307 EMPLOYR SHR OTHER POST EMP BEN	(\$6)	\$0	\$100	\$100	\$100
018400 EMPLOYER SHR UNEMPLOYMENT INS	(\$0)	\$0	\$100	\$100	\$100
018500 WORKERS COMP EXPOSURE	(\$2)	\$0	\$100	\$100	\$100
SALARIES AND BENEFITS	(\$340)	\$0	\$4,800	\$4,800	\$4,800
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	(\$0)	\$0	\$100	\$100	\$100
034861 PROF HSG SVS	\$40	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$39	\$0	\$100	\$100	\$100
Category: 050 OTHER CHARGES					
052013 SUPP/CARE RECIPIENT LOANS	\$0	\$0	\$60,000	\$60,000	\$60,000
OTHER CHARGES	\$0	\$0	\$60,000	\$60,000	\$60,000
Total Expenditures/Appropriations:	(\$301)	\$0	\$64,900	\$64,900	\$64,900
Net Cost:	(\$67,535)	(\$3,056)	\$64,900	\$64,900	\$64,900

HOUSING HOME IPP

Fund 0186 General, Budget Unit 592

Laura Burch, 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.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$693,791 and revenue in the amount of \$334,000. This budget is currently funded by program income from HOME loan principal repayments and by a grant award of \$500,000 for a period of 30 months. Additional revenues include a cost-applied transfer from Public Health to support the Tenant Based Rental Assistance (TBRA) Program in the amount of \$50,000 and an estimated \$25,000 from interest on loan repayments. The Net County cost is \$359,791 and there is sufficient fund balance to support the FY 2019-20 request. There is no required match or General Fund contribution associated with this budget.

There are no capital asset or position requests.

SUMMARY OF RECOMMENDATIONS

Recommended with changes to decrease Salaries and Benefits by \$44,900. This cost center also projects to return \$96,504 to fund balance at the end of FY 2018-19.

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	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$655	\$7,748	\$4,000	\$4,000	
420110 INTEREST ON PAYMENTS	\$34,923	\$46,667	\$25,000	\$25,000	
REVENUE FROM MONEY & PROPERTY	\$35,579	\$54,415	\$29,000	\$29,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
561163 FED HOME TENANT RENTAL ASSIST	\$57,122	\$0	\$250,000	\$250,000	
561164 FEDERAL HOME ADMINISTRATION	\$8,505	\$0	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$65,627	\$0	\$250,000	\$250,000	
Category: 600 CHARGES FOR SERVICES					
693002 CHGS FOR SVS CITY OF ANDERSON	\$0	\$10,076	\$5,000	\$5,000	
CHARGES FOR SERVICES	\$0	\$10,076	\$5,000	\$5,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$16,542	\$16,872	\$0	\$0	
800411 TRANS IN PUBLIC HEALTH	\$0	\$50,000	\$50,000	\$50,000	
OTHR FINANCING SOURCES TRAN IN	\$16,542	\$66,872	\$50,000	\$50,000	
Total Revenues:	\$117,748	\$131,364	\$334,000	\$334,000	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$17,480	\$6,500	\$6,500	
011200 TERMINATION/SPECIAL PAY	\$0	\$622	\$0	\$0	
017000 EXTRA HELP	\$0	\$3,346	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$0	\$1,362	\$500	\$500	
018201 EMPLOYER SHARE RETIREMENT	\$0	\$3,453	\$1,500	\$1,500	
018205 EMPLOYER SHARE 401A	\$0	\$54	\$0	\$0	
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$6,601	\$2,700	\$2,700	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$517	\$300	\$300	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$32	\$100	\$100	
018500 WORKERS COMP EXPOSURE	\$0	\$174	\$100	\$100	
SALARIES AND BENEFITS	\$0	\$33,645	\$11,700	\$11,700	
Category: 030 SERVICES AND SUPPLIES					
032591 CHGS IT COMM	\$0	\$55	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$54	\$100	\$100	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,244,778	\$0	\$0	
034500 OFFICE EXPENSE	\$0	\$133	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$0	\$169	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$508	\$0	\$0	

Budget Unit: 592 - HOUSING HOME IPP (FUND 0186)
Function: PUBLIC ASSISTANCE
Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SERVICES AND SUPPLIES	\$0	\$1,245,699		\$100	\$100
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$34,923	\$15,702		(\$12,909)	(\$12,909)
052011 SUPP/CARE RECIPIENT HOUSING	\$126,561	\$40,024		\$650,000	\$650,000
OTHER CHARGES	\$161,484	\$55,726		\$637,091	\$637,091
Total Expenditures/Appropriations:	\$161,484	\$1,335,070		\$648,891	\$648,891
Net Cost:	\$43,736	\$1,203,706		\$314,891	\$314,891

PHA HOUSING ASSISTANCE

Fund 0185 PHA Housing Assistance Payments, Budget Unit 593

Laura Burch, 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 1,026 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. From July 1, 2013 to 2017, HUD awarded 55 VASH vouchers, increasing the total number of housing vouchers administered from 912 to 967. In May of 2017 HUD awarded 9 tenant protection vouchers and in March 2018 the Housing Authority received 5 VASH vouchers bringing the number of housing vouchers administered from 967 to 981. In September 2018 the Housing Authority was awarded 25 Mainstream Vouchers and in December 2018 20 new VASH vouchers were awarded. In total the Housing Authority has 1,026 vouchers made up of 80 VASH Vouchers, 25 Mainstream Vouchers, 9 Tenant Protection Vouchers and 912 HCV Vouchers.

Three additional social service programs are provided to 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; and 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 (543) has been combined with this budget in order to record the detail of all expenditures made to administer the Housing Choice Voucher programs, as well as recording the receipt of revenue from HUD which offsets those expenditures. This budget will now record all Housing Authority expenditures, revenues, and activities going forward.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$5,556,272 and revenue in the amount of \$5,482,393, resulting in a Net County Cost of \$73,879, from the General Fund. Payments in the amount of \$4.5 million made by the Housing Authority directly to landlords are included in this budget. This budget remains on target in FY18-19.

There are no capital assets or positions requested.

SUMMARY OF RECOMMENDATIONS

Recommended with technical changes to decrease Salaries and Benefits by \$12,950, net zero technical changes to Intergovernmental Revenue, and an additional one-time General Fund Trans-In in the amount of \$17,462 (for a new total of \$83,940) to balance this budget; this comes from additional General Fund savings in cost center 543 in FY 2017-18. All expenditures, revenue, services, programs and activities are permanently moved from cost center 543 to 593 in FY 2019-20, and cost center 543 will be closed.

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: 593 - PHA HOUSING ASSISTANCE (FUND 0185)

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$784	\$7,542	\$3,000	\$3,000	
REVENUE FROM MONEY & PROPERTY	\$784	\$7,542	\$3,000	\$3,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
559201 FEDERAL HUD GRANT	\$0	\$0	\$65,088	\$65,088	
559202 FED HOUSING CHOICE VOUCHERS	\$4,332,345	\$3,997,220	\$4,424,749	\$4,424,749	
559203 FED HOUSING CHOICE ADMIN FEE	\$899,378	\$733,943	\$766,326	\$766,326	
559204 FED HCV MAINSTREAM HAP	\$0	\$81,166	\$121,752	\$121,752	
559205 FED HCV MAINSTREAM ADMIN	\$0	\$0	\$10,000	\$10,000	
INTERGOVERNMENTAL REVENUES	\$5,231,724	\$4,812,329	\$5,387,915	\$5,387,915	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$2,686	\$2,159	\$0	\$0	
795560 RECAPTURED PAYMENTS	\$59,139	\$34,826	\$25,000	\$25,000	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$942	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$38,271	\$0	\$0	
MISCELLANEOUS REVENUES	\$61,825	\$76,198	\$25,000	\$25,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$0	\$0	\$83,940	\$83,940	
OTHR FINANCING SOURCES TRAN IN	\$0	\$0	\$83,940	\$83,940	
Total Revenues:	\$5,294,334	\$4,896,070	\$5,499,855	\$5,499,855	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$0	\$362,000	\$362,000	
017000 EXTRA HELP	\$0	\$0	\$20,000	\$20,000	
018100 EMPLOYER SHARE FICA	\$0	\$0	\$30,000	\$30,000	
018201 EMPLOYER SHARE RETIREMENT	\$0	\$0	\$79,000	\$79,000	
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$3,800	\$3,800	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$1,000	\$1,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$0	\$130,000	\$130,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$0	\$15,000	\$15,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$400	\$400	
018500 WORKERS COMP EXPOSURE	\$0	\$0	\$1,100	\$1,100	
018501 WORKERS COMP EXPERIENCE	\$0	\$0	\$24	\$24	
SALARIES AND BENEFITS	\$0	\$0	\$642,324	\$642,324	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$0	\$0	\$1,650	\$1,650	
032590 CHGS FAC MGMT COMM	\$0	\$0	\$105	\$105	

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

Function: PUBLIC ASSISTANCE

Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032591 CHGS IT COMM	\$0	\$0	\$1,472	\$1,472	
032992 CHGS FAC MGMT HSHLD XP	\$0	\$0	\$11,543	\$11,543	
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$1,000	\$1,000	
033103 INSUR XP MISCELLANEOUS	\$0	\$0	\$720	\$720	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$0	(\$24)	(\$24)	
033528 MNT EQP SOFTWARE	\$0	\$0	\$12,210	\$12,210	
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$0	\$1,230	\$1,230	
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$76,456	\$76,456	
034100 MEMBERSHIPS	\$0	\$0	\$1,815	\$1,815	
034500 OFFICE EXPENSE	\$0	\$72	\$5,100	\$5,100	
034529 OFFICE XP PUBLICATIONS	\$0	\$0	\$800	\$800	
034532 OFFICE XP ENVELOPES	\$0	\$0	\$1,600	\$1,600	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$1,853	\$1,853	
034591 CHGS OC POSTAGE SVS	\$0	\$0	\$13,724	\$13,724	
034592 CHGS OC OTHER SERVICES	\$0	\$0	\$1,145	\$1,145	
034800 PROF & SPECIAL SERVICES	\$0	\$1,195	\$12,015	\$12,015	
034802 PROF ADMIN SVS	\$849,168	\$690,648	\$0	\$0	
034806 PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000	
034807 PROF BANK SVS	\$0	\$0	\$51	\$51	
034837 PROF PREEMPLOYMENT SVS	\$0	\$0	\$100	\$100	
034854 PROF INTERPRETING SVS	\$0	\$0	\$100	\$100	
034861 PROF HSG SVS	\$0	\$0	\$4,300	\$4,300	
034890 CHGS FAC MGMT PROF SVS	\$0	\$0	\$605	\$605	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$0	\$26,180	\$26,180	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$0	\$2,050	\$2,050	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$0	\$0	\$3,533	\$3,533	
035940 TRANS/TRVL FUEL	\$0	\$0	\$4,200	\$4,200	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$350	\$350	
035942 TRANS/TRVL TRAINING	\$0	\$0	\$1,000	\$1,000	
035943 TRANS/TRVL CONFERENCES	\$0	\$0	\$2,000	\$2,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$10,670	\$10,670	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$0	\$400	\$400	
036100 UTILITIES	\$0	\$0	\$14,000	\$14,000	
SERVICES AND SUPPLIES	\$849,168	\$691,915	\$220,953	\$220,953	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$38,263	\$114,794	\$114,794	
050003 BUILDING & EQUIP COST PLAN CHG	\$0	\$0	\$34,184	\$34,184	

Budget Unit: 593 - PHA HOUSING ASSISTANCE (FUND 0185)
Function: PUBLIC ASSISTANCE
Activity: OTHER ASSISTANCE

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
050800 TAXES & ASSESSMENTS	\$0	\$0	\$33	\$33	
052011 SUPP/CARE RECIPIENT HOUSING	\$4,348,994	\$3,968,211	\$4,546,501	\$4,546,501	
OTHER CHARGES	\$4,348,994	\$4,006,475	\$4,695,512	\$4,695,512	
Category: 080 INTRAFUND TRANSFERS					
088501 C/A SOCIAL SERVICES	\$0	\$0	(\$15,467)	(\$15,467)	
INTRAFUND TRANSFERS	\$0	\$0	(\$15,467)	(\$15,467)	
Total Expenditures/Appropriations:	\$5,198,162	\$4,698,391	\$5,543,322	\$5,543,322	
Net Cost:	(\$96,171)	(\$197,679)	\$43,467	\$43,467	

**CDBG ADMINISTRATION/HOUSING AND COMMUNITY ACTION
PROGRAMS-HOUSING REHABILITATION**
Fund 0197 Shasta Housing Rehab, Budget Unit 596
Laura Burch, 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 throughout the unincorporated areas of the County.

The department manages an outstanding loan portfolio of more than \$2 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.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$731,572 and revenues in the amount of \$50,077, resulting in a Net County Cost of \$575,998. In addition to loan repayments, additional revenue includes a transfer-in from Mental Health to support the affordable housing programs in the amount of \$105,497. This budget projects to return \$70,394 to its fund balance at the end of FY 2018-19. There is sufficient fund balance generated by principal loan repayments to operate the program. There is no General Fund contribution associated with this cost center.

There are no capital assets requested. However, one Community Development Coordinator position is requested and is funded by a cost-applied offset from Mental Health.

SUMMARY OF RECOMMENDATIONS

Recommended with technical changes to increase Salaries and Benefits by \$13,700.

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	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$5,345	\$10,068	\$8,077	\$8,077	
420110 INTEREST ON PAYMENTS	\$22,086	\$98,538	\$42,000	\$42,000	
REVENUE FROM MONEY & PROPERTY	\$27,432	\$108,606	\$50,077	\$50,077	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800411 TRANS IN PUBLIC HEALTH	\$0	\$0	\$105,497	\$105,497	
OTHR FINANCING SOURCES TRAN IN	\$0	\$0	\$105,497	\$105,497	
Total Revenues:	\$27,432	\$108,606	\$155,574	\$155,574	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$6,369	\$27,438	\$110,200	\$110,200	
017000 EXTRA HELP	\$240	\$0	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$485	\$2,093	\$8,500	\$8,500	
018201 EMPLOYER SHARE RETIREMENT	\$1,153	\$5,502	\$24,200	\$24,200	
018204 EMPLOYER SHARE DEFERRED COMP	\$55	(\$18)	\$0	\$0	
018205 EMPLOYER SHARE 401A	\$0	\$47	\$700	\$700	
018300 EMPLOYER SHARE HEALTH INSUR	\$1,587	\$9,225	\$33,600	\$33,600	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$191	\$823	\$4,500	\$4,500	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$21	\$43	\$200	\$200	
018500 WORKERS COMP EXPOSURE	\$83	\$233	\$300	\$300	
SALARIES AND BENEFITS	\$10,188	\$45,388	\$182,200	\$182,200	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$24	\$72	\$300	\$300	
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	\$1,212,595	\$0	\$0	
034500 OFFICE EXPENSE	\$0	\$10	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$25	\$909	\$0	\$0	
035941 TRANS/TRVL MILEAGE	\$0	\$3	\$0	\$0	
SERVICES AND SUPPLIES	\$49	\$1,213,590	\$300	\$300	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$832	(\$778)	(\$928)	(\$928)	
052013 SUPP/CARE RECIPIENT LOANS	\$0	\$0	\$550,000	\$550,000	
OTHER CHARGES	\$832	(\$778)	\$549,072	\$549,072	
Total Expenditures/Appropriations:	\$11,069	\$1,258,201	\$731,572	\$731,572	
Net Cost:	(\$16,362)	\$1,149,595	\$575,998	\$575,998	

Education and Recreation

LIBRARY

Fund 0060 General, Budget Unit 611

Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

The Shasta Public Library System is a collaboration of county, municipal, support groups, and individual participation to serve our communities. In 2006, Shasta County approved a financial contribution contract with the City of Redding to operate the Library System which consists of the Redding Main Library and branch libraries in Burney and Anderson. The City of Redding contracts with Library Systems & Services, LLC (LS&S) for operation of the three libraries. Shasta County is also responsible for the liability and structural maintenance of the Anderson and Burney branch library buildings.

BUDGET REQUESTS

The primary expense for the library cost center is the contractual payment for Library System operations. The FY 2019-20 annual Library System contribution is approximately \$1.37 million, which includes an annual contractual increase (2.9%) based on the prior year-ending Consumer Price Index (CPI) increase or decrease. Other expenditures include Facilities costs for structural maintenance, insurance, sewer tax, and Cost Plan charges for the aging branch buildings and central services. County Administrative Office staff carefully review any non-emergency building-related projects and maintenance issues prior to approving action by Facilities staff. The only revenue is a net-zero reimbursement from City of Redding for County staff providing custodial services at the Burney Branch Library. The net County cost for FY 2019-20 is \$1.45 million which is flat compared to the FY 2018-19 net County cost.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 611 - LIBRARY ADMINISTRATION (FUND 0060)

Function: EDUCATION

Activity: LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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					
692704 REIMB CLEANING COSTS	\$3,204	\$5,061	\$500	\$500	
CHARGES FOR SERVICES	\$3,204	\$5,061	\$500	\$500	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$341	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$341	\$0	\$0	
Total Revenues:	\$3,204	\$5,402	\$500	\$500	
Category: 010 SALARIES AND BENEFITS					
018501 WORKERS COMP EXPERIENCE	\$55	\$36	\$24	\$24	
SALARIES AND BENEFITS	\$55	\$36	\$24	\$24	
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$225	\$233	\$250	\$250	
032992 CHGS FAC MGMT HSHLD XP	\$2,862	\$7,612	\$5,778	\$5,778	
032997 ISF HSHLD XP OTHER DEPT CHGS	(\$49)	\$0	\$0	\$0	
033103 INSUR XP MISCELLANEOUS	\$2,514	\$1,285	\$1,140	\$1,140	
033791 CHGS FAC MGMT MAINT STR	\$26,803	\$33,040	\$53,661	\$53,661	
034890 CHGS FAC MGMT PROF SVS	\$5,229	\$4,687	\$5,801	\$5,801	
SERVICES AND SUPPLIES	\$37,586	\$46,859	\$66,630	\$66,630	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,732	\$5,964	\$4,904	\$4,904	
050003 BUILDING & EQUIP COST PLAN CHG	\$8,818	\$8,819	\$8,820	\$8,820	
050800 TAXES & ASSESSMENTS	\$244	\$249	\$1,000	\$1,000	
051351 CONTR TO CITY OF REDDING	\$1,292,892	\$1,327,800	\$1,366,308	\$1,366,308	
OTHER CHARGES	\$1,307,687	\$1,342,833	\$1,381,032	\$1,381,032	
Total Expenditures/Appropriations:	\$1,345,329	\$1,389,729	\$1,447,686	\$1,447,686	
Net Cost:	\$1,342,124	\$1,384,326	\$1,447,186	\$1,447,186	

FARM ADVISOR-COOPERATIVE EXTENSION SERVICE
Fund 0060 General, Budget Unit 620
Larry Forero, Farm Advisor

PROGRAM DESCRIPTION

The Farm Advisor is an off-campus education program conducted by the University of California (UC), in cooperation with Shasta County, which provides agricultural education and information within the County. The program facilitates a link to the UC Division of Agriculture and Natural Resources whereby their services can be made available through locally oriented problem solving, research activities, meetings, tours, publications, and individual contact. The department also administers the 4-H youth program in Shasta County. The University directly funds the academic and administrator's salaries and provides continuous training and a wide variety of resources. The County funds the operating expenses such as utilities, transportation, supplies, as well as two support staff.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes expenditures in the amount of \$261,161 and revenues in the amount of \$2,500 which results in a net County cost of \$258,661 which is a General Fund expense. The FY 2019-20 Requested net County cost is over the FY 2018-19 Adjusted net County cost due to needed roof and gutter repair and standard increases for Salaries and Benefits for the two positions in this cost center.

SUMMARY OF RECOMMENDATIONS

The CEO recommends minor adjustments to include utilities expense and modify the central service cost plan charges to include the negative figure for cost center 62100 which is closing after FY 2018-19. This modifies the net County cost to \$263,410.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the CEO recommendation.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)
Function: EDUCATION
Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692703 REIMB VEHICLE COSTS	\$3,560	\$2,464		\$2,500	\$2,500
CHARGES FOR SERVICES	\$3,560	\$2,464		\$2,500	\$2,500
Total Revenues:					
	\$3,560	\$2,464		\$2,500	\$2,500
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$70,817	\$71,369		\$80,000	\$80,000
011200 TERMINATION/SPECIAL PAY	\$865	\$0		\$0	\$0
017000 EXTRA HELP	\$618	\$2,446		\$6,000	\$6,000
018100 EMPLOYER SHARE FICA	\$5,095	\$5,299		\$6,300	\$6,300
018201 EMPLOYER SHARE RETIREMENT	\$12,822	\$14,325		\$18,000	\$18,000
018300 EMPLOYER SHARE HEALTH INSUR	\$31,083	\$37,141		\$42,000	\$42,000
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,124	\$2,140		\$3,200	\$3,200
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$228	\$116		\$200	\$200
018500 WORKERS COMP EXPOSURE	\$910	\$625		\$400	\$400
018501 WORKERS COMP EXPERIENCE	\$10,416	\$10,296		\$6,800	\$6,800
SALARIES AND BENEFITS	\$134,984	\$143,760		\$162,900	\$162,900
Category: 030 SERVICES AND SUPPLIES					
032100 AGRICULTURAL EXPENSE	\$0	\$296		\$0	\$0
032300 CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0		\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$1,576	\$1,595		\$2,000	\$2,000
032591 CHGS IT COMM	\$728	\$798		\$812	\$812
032900 HOUSEHOLD EXPENSE	\$243	\$363		\$600	\$600
032992 CHGS FAC MGMT HSHLD XP	\$4,143	\$6,300		\$4,961	\$4,961
033102 INSUR XP LIABILITY EXPOSURE	\$262	\$192		\$300	\$300
033103 INSUR XP MISCELLANEOUS	\$145	\$144		\$156	\$156
033105 INSUR XP LIABILITY EXPERIENCE	\$1,053	\$771		\$660	\$660
033500 MAINTENANCE OF EQUIPMENT	\$323	\$1,148		\$800	\$800
033700 MAINTENANCE OF STRUCTURES	\$0	\$0		\$200	\$200
033791 CHGS FAC MGMT MAINT STR	\$3,244	\$4,375		\$49,487	\$49,487
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$7	\$0		\$0	\$0
034100 MEMBERSHIPS	\$457	\$399		\$600	\$600
034310 MISC XP PRIOR PERIOD EXP ADJ	\$69	\$0		\$0	\$0
034500 OFFICE EXPENSE	\$7,643	\$7,688		\$8,000	\$8,000
034837 PROF PREEMPLOYMENT SVS	\$169	\$214		\$758	\$758
034892 CHGS IT PROFESSIONAL SVS	\$29	\$162		\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$15		\$0	\$0
035500 MINOR EQUIPMENT	\$2,779	\$2,795		\$1,500	\$1,500

Budget Unit: 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)
Function: EDUCATION
Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035530 MNR EQP IT APRV	\$0	\$0	\$1,500	\$1,500	
035591 CHGS IT HARDWARE EQP	\$902	\$2,575	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$52	\$131	\$300	\$300	
035900 TRANSPORTATION & TRAVEL	\$661	\$11	\$2,000	\$2,000	
035940 TRANS/TRVL FUEL	\$5,904	\$5,538	\$8,000	\$8,000	
035990 CHGS FLEET TRANS/TRVL	\$33,557	\$10,365	\$6,663	\$6,663	
036100 UTILITIES	\$5,889	\$5,964	\$6,067	\$6,067	
SERVICES AND SUPPLIES	\$69,864	\$51,846	\$95,364	\$95,364	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,977	\$4,942	\$6,763	\$6,763	
050003 BUILDING & EQUIP COST PLAN CHG	(\$408)	(\$791)	\$717	\$717	
050800 TAXES & ASSESSMENTS	\$150	\$151	\$166	\$166	
OTHER CHARGES	\$4,719	\$4,302	\$7,646	\$7,646	
Total Expenditures/Appropriations:	\$209,568	\$199,909	\$265,910	\$265,910	
Net Cost:	\$206,008	\$197,445	\$263,410	\$263,410	

**FARM ADVISOR-COOPERATIVE EXTENSION - JOINT
LASSEN/SHASTA**
Fund 0060 General, Budget Unit 621
Larry Forero, Farm Advisor

PROGRAM DESCRIPTION

The Joint Lassen/Shasta Farm Advisor was a branch of the Cooperative Extension Service (in Redding) conducted by the University of California (UC) in cooperation with Shasta County (see budget unit 620). However, the joint office closed June 30, 2017. Residual costs and revenue are being processed in this cost center through FY 2018-19.

BUDGET REQUESTS

The FY 2019-20 Requested Budget has no expenditures or revenues; however, there are projected runout figures for FY 2018-19 of \$56 in central service cost plan charges and \$1,703 in revenue from Lassen County to offset FY 2017-18 actual costs. The FY 2018-19 net of \$1,647 in revenue will fall to the General Fund.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the CEO recommendation.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 621 - FARM ADVISOR JT LASSEN SHASTA (FUND 0060)

Function: EDUCATION

Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
673100 LASSEN CO JT FARM ADVISOR	\$19,765	\$1,702		\$0	\$0
CHARGES FOR SERVICES	\$19,765	\$1,702		\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$87	\$0		\$0	\$0
MISCELLANEOUS REVENUES	\$87	\$0		\$0	\$0
Total Revenues:	\$19,853	\$1,702		\$0	\$0
Category: 010 SALARIES AND BENEFITS					
011200 TERMINATION/SPECIAL PAY	\$2,701	\$0		\$0	\$0
018100 EMPLOYER SHARE FICA	\$206	\$0		\$0	\$0
018201 EMPLOYER SHARE RETIREMENT	\$4	\$0		\$0	\$0
018300 EMPLOYER SHARE HEALTH INSUR	(\$429)	\$0		\$0	\$0
018500 WORKERS COMP EXPOSURE	\$34	\$0		\$0	\$0
SALARIES AND BENEFITS	\$2,516	\$0		\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$141	\$0		\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$9	\$0		\$0	\$0
033103 INSUR XP MISCELLANEOUS	\$92	\$0		\$0	\$0
SERVICES AND SUPPLIES	\$243	\$0		\$0	\$0
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,497	\$56		\$0	\$0
OTHER CHARGES	\$1,497	\$56		\$0	\$0
Total Expenditures/Appropriations:	\$4,256	\$56		\$0	\$0
Net Cost:	(\$15,597)	(\$1,646)		\$0	\$0

PUBLIC WORKS-RECREATION AND PARKS
Fund 0060 General, Budget Unit 701
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget unit finances the maintenance of three County parks that are maintained by a combination of volunteers and County employees: French Gulch Park, Hat Creek Park and Balls Ferry Park.

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$57,732. The requested budget will maintain existing levels of service throughout the year. The general fund contribution has increased slightly due to increased maintenance costs.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 701 - RECREATION & PARK DEVELOPMENT (FUND 0060)
Function: RECREATION
Activity: RECREATION FACILITIES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:		\$0	\$0	\$0	\$0
Category: 030	SERVICES AND SUPPLIES				
032992	CHGS FAC MGMT HSHLD XP	\$10,934	\$18,364	\$21,603	\$21,603
033791	CHGS FAC MGMT MAINT STR	\$22,154	\$27,441	\$28,582	\$28,582
034800	PROF & SPECIAL SERVICES	\$0	\$0	\$5,000	\$5,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$0	\$1,000	\$0	\$0
036100	UTILITIES	\$789	\$378	\$2,000	\$2,000
SERVICES AND SUPPLIES		\$33,878	\$47,184	\$57,185	\$57,185
Category: 050	OTHER CHARGES				
050001	CENTRAL SERVICE COST PLAN CHGS	\$413	\$419	\$447	\$447
050800	TAXES & ASSESSMENTS	\$25	\$25	\$100	\$100
OTHER CHARGES		\$438	\$444	\$547	\$547
Total Expenditures/Appropriations:		\$34,316	\$47,629	\$57,732	\$57,732
Net Cost:		\$34,316	\$47,629	\$57,732	\$57,732

DEPARTMENT OF PUBLIC WORKS-VETERANS HALLS DIVISION

Fund 0060 General, Budget Unit 710

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget unit accounts for expenditures associated with the operation of the four Veterans Halls in Shasta County. Written agreements have been executed for the Anderson, Burney, and Fall River Mills Veterans Halls whereby local veterans groups utilize and maintain the facilities out of the revenues generated from the rental of the facilities, beverage sales and/or bingo games. There is no such agreement for the Redding Hall, and the expenditures in this budget unit are almost entirely attributable to the operation and maintenance costs associated with that facility. The General Fund supports expenses within this budget.

The Redding facility is available for rental by the general public and provides a small revenue stream to offset a portion of operating expenses.

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$235,228 and revenues in the amount of \$2,000. The FY 2019-20 requested budget results in a net County cost of \$233,228 which is an increase of \$26,885 as compared to the FY 2018-19 adjusted budget. The department anticipates ending FY 2018-19 under budget.

Two capital assets, for a total cost of \$25,000, to install two new gas range units are requested for the Anderson Veteran's Hall and Burney Veteran's Hall.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 710 - VETERANS HALLS (FUND 0060)

Function: RECREATION

Activity: VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
421200 RENTS/LEASES OF BUILDINGS	\$7,000	\$3,500		\$2,000	\$2,000
REVENUE FROM MONEY & PROPERTY	\$7,000	\$3,500		\$2,000	\$2,000
Category: 700 MISCELLANEOUS REVENUES					
792500 DONATIONS/CONTRIBUTIONS	\$3,000	\$0		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$6,699		\$0	\$0
MISCELLANEOUS REVENUES	\$3,000	\$6,699		\$0	\$0
Total Revenues:	\$10,000	\$10,199		\$2,000	\$2,000
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$1,719	\$1,732		\$1,882	\$1,882
032900 HOUSEHOLD EXPENSE	\$1,518	\$1,512		\$1,600	\$1,600
032992 CHGS FAC MGMT HSHLD XP	\$5,798	\$5,213		\$6,543	\$6,543
033791 CHGS FAC MGMT MAINT STR	\$83,812	\$99,749		\$175,000	\$175,000
034890 CHGS FAC MGMT PROF SVS	\$1,403	\$1,313		\$1,528	\$1,528
036100 UTILITIES	\$0	(\$220)		\$0	\$0
036125 UTIL ELECTRIC	\$4,064	\$4,262		\$7,004	\$7,004
036126 UTIL GAS	\$1,328	\$2,298		\$1,550	\$1,550
036127 UTIL WATER	\$1,413	\$1,683		\$1,707	\$1,707
036130 UTIL WASTE WATER	\$630	\$656		\$725	\$725
SERVICES AND SUPPLIES	\$101,689	\$118,202		\$197,539	\$197,539
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,822	\$1,973		\$1,947	\$1,947
050003 BUILDING & EQUIP COST PLAN CHG	\$5,914	\$6,176		\$9,042	\$9,042
050800 TAXES & ASSESSMENTS	\$1,565	\$1,310		\$1,760	\$1,760
OTHER CHARGES	\$9,303	\$9,459		\$12,749	\$12,749
Category: 070 CAPITAL ASSETS					
065224 2 OVEN UNITS	\$0	\$0		\$25,000	\$25,000
CAPITAL ASSETS	\$0	\$0		\$25,000	\$25,000
Total Expenditures/Appropriations:	\$110,992	\$127,662		\$235,288	\$235,288
Net Cost:	\$100,992	\$117,462		\$233,288	\$233,288

Debt Services

DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 2011 County Courthouse Lease Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the lease indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Trial Courts. Appropriations total \$535,019; offset by a transfer-in from Trial Courts.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 803 - 1998 CRTHSE BOND (FUND 0070)
Function: DEBT SERVICE
Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$116	\$170		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$116	\$170		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$534,862	\$532,606		\$535,019	\$535,019
OTHR FINANCING SOURCES TRAN IN	\$534,862	\$532,606		\$535,019	\$535,019
Total Revenues:	\$534,979	\$532,777		\$535,019	\$535,019
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$460,000	\$470,000		\$485,000	\$485,000
054000 CURRENT INTEREST BOND ISSUES	\$74,862	\$62,606		\$50,019	\$50,019
OTHER CHARGES	\$534,862	\$532,606		\$535,019	\$535,019
Total Expenditures/Appropriations:	\$534,862	\$532,606		\$535,019	\$535,019
Net Cost:	(\$116)	(\$170)		\$0	\$0

DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 2013 Administration Center Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the bond indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Tobacco Settlement funds. Appropriations total \$2,378,450; for Debt Service (\$2,376,450) and bank charges (\$2,000), offset by a transfer-in from Tobacco Settlement funds (\$2,378,450).

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 805 - ADM CTR BOND (FUND 0072)

Function: DEBT SERVICE

Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,319	\$2,163	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$1,319	\$2,163	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,376,428	\$2,378,197	\$2,378,450	\$2,378,450	
OTHR FINANCING SOURCES TRAN IN	\$2,376,428	\$2,378,197	\$2,378,450	\$2,378,450	
Total Revenues:	\$2,377,747	\$2,380,360	\$2,378,450	\$2,378,450	
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$3,801	\$1,801	\$2,000	\$2,000	
SERVICES AND SUPPLIES	\$3,801	\$1,801	\$2,000	\$2,000	
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,500,000	\$1,550,000	\$1,595,000	\$1,595,000	
054000 CURRENT INTEREST BOND ISSUES	\$872,950	\$827,950	\$781,450	\$781,450	
OTHER CHARGES	\$2,372,950	\$2,377,950	\$2,376,450	\$2,376,450	
Total Expenditures/Appropriations:	\$2,376,751	\$2,379,751	\$2,378,450	\$2,378,450	
Net Cost:	(\$996)	(\$609)	\$0	\$0	

DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806

Brian Muir, Auditor - Controller

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond obligation for the energy retrofit project. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget includes long-term debt payments associated with the County's energy retrofit project and revenues from the transfer-in from the County Utilities Administration funds. Appropriations total \$51,784 for debt service, offset by a transfer-in from Utilities Administration.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 806 - ENERGY RETROFIT (FUND 0073)
Function: DEBT SERVICE
Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 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	\$26	\$12		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$26	\$12		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800260 TRANS IN JAIL	\$0	\$0		\$35,423	\$35,423
800287 TRANS IN CORONER	\$0	\$0		\$1,708	\$1,708
800410 TRANS IN MENTAL HEALTH	\$0	\$0		\$6,536	\$6,536
800411 TRANS IN PUBLIC HEALTH	\$0	\$0		\$2,650	\$2,650
800501 TRANS IN SOCIAL SERVICES	\$0	\$0		\$5,466	\$5,466
806205 TRANS IN SHAS CO UTILITIES ISF	\$51,783	\$51,783		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$51,783	\$51,783		\$51,783	\$51,783
Total Revenues:	\$51,810	\$51,796		\$51,783	\$51,783
Category: 050 OTHER CHARGES					
050221 RET L/T DT CURR PRINCIPAL	\$41,729	\$42,990		\$44,271	\$44,271
050321 INT L/T DT CURR INTEREST	\$10,053	\$8,792		\$7,513	\$7,513
OTHER CHARGES	\$51,783	\$51,783		\$51,784	\$51,784
Total Expenditures/Appropriations:	\$51,783	\$51,783		\$51,784	\$51,784
Net Cost:	(\$26)	(\$12)		\$1	\$1

RESERVE FOR CONTINGENCIES

Fund 0060 General, Budget Unit 900

PROGRAM DESCRIPTION

The Reserve for Contingencies consists of funds set aside to provide for unanticipated requirements that may occur during the year. Examples of items that qualify for use of these funds include costs associated with essential equipment or structure failures and legislative activities depleting County General Fund fiscal resources.

BUDGET REQUESTS

This budget requests that \$5 million be set aside for unforeseen contingencies that may arise during the upcoming fiscal year.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The County's Contingency Reserve is the source of funding for emergencies that may exceed amounts built into the budget on a unit basis. This account is used exclusively as a fund of "last resort" when all other options have been exhausted.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 900 - RESERVES FOR CONTINGENCIES (FUND 0060)
Function: GENERAL
Activity: RESERVES FOR CONTINGENCIES

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Category: 090 APPROP FOR CONTINGENCY				
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000
APPROP FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000
Total Expenditures/Appropriations:	\$0	\$0	\$5,000,000	\$5,000,000
Net Cost:	\$0	\$0	\$5,000,000	\$5,000,000

Internal Services

INFORMATION TECHNOLOGY DEPARTMENT
Fund 203 IT Administration, Budget Unit 925
Thomas Schreiber, Chief Information Officer

PROGRAM DESCRIPTION

The Information Technology (IT) Department is an Internal Service Fund (ISF), which provides computer technology support and direction to County departments including: systems development, programming, software application hosting, web development, web-hosting services, Geographical Information Services (GIS) services, database support, computer operations, network management, systems maintenance, personal computer support, and telecommunications support including telephone systems. The IT operations fund receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

BUDGET REQUESTS

The total IT budget appropriation request for FY 2019-20 is \$8.9 million compared to \$8.1 million for the FY 2018-19 Adjusted Budget. Anticipated revenues total \$8.5 million which is approximately \$631,166 higher than the previous fiscal year. However, IT projects a budget deficit of \$427,939 if all the anticipated projects are completed within the fiscal year.

Salaries and Benefits show an increase of \$381,789 from the previous fiscal year. This increase is due to the addition of two full time staff, extra help for GIS projects, and negotiated salary increased with all associated costs. Additionally, the Employer share of health insurance costs increased significantly from FY 2018-19, accounting for over 32% of the overall increase in Salary and Benefits.

Services and Supplies category expenses are \$364,221 greater than the FY 2018-19 adjusted budget. The increase is primarily attributed to professional services for County network security monitoring, the Voice Over IP (VIOP) implementation project, and SharePoint site development and support. Other minor increases include new and replacement enterprise equipment and associated maintenance costs, additional Office 365 licenses for departments, and additional data circuits for the Health and Human Services Agency.

Capital Asset expenses for FY 2019-20 are anticipated to be \$245,500. This is an increase of \$72,900 from expenses in this category for FY 2018-19. Network access management software and license management software are included in this category.

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 requested.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 925 - IT ADMINISTRATION (FUND 0203)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
693001 CHARGES FOR SERVICES	\$6,701,586	\$7,007,161	\$8,549,378	\$8,549,378	
CHARGES FOR SERVICES	\$6,701,586	\$7,007,161	\$8,549,378	\$8,549,378	
Total Operating Revenues:	\$6,701,586	\$7,007,161	\$8,549,378	\$8,549,378	
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$2,911,947	\$2,795,492	\$3,360,000	\$3,360,000	
011200 TERMINATION/SPECIAL PAY	\$32,547	(\$14,018)	\$40,000	\$40,000	
017000 EXTRA HELP	\$54,090	\$44,344	\$37,000	\$37,000	
017502 OVERTIME PAY	\$20,858	\$17,317	\$25,000	\$25,000	
017503 SHIFT DIFFERENTIAL	\$1,019	\$14	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$77	\$331	\$200	\$200	
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,279	\$2,332	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$212,416	\$209,199	\$262,000	\$262,000	
018201 EMPLOYER SHARE RETIREMENT	\$521,988	\$553,990	\$732,000	\$732,000	
018205 EMPLOYER SHARE 401A	\$2,437	\$3,786	\$8,900	\$8,900	
018300 EMPLOYER SHARE HEALTH INSUR	\$728,633	\$752,436	\$941,000	\$941,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$87,175	\$82,933	\$134,000	\$134,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$9,562	\$4,518	\$3,600	\$3,600	
018500 WORKERS COMP EXPOSURE	\$37,810	\$24,259	\$9,100	\$9,100	
018501 WORKERS COMP EXPERIENCE	\$36,489	\$27,696	\$9,900	\$9,900	
018603 CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$2,300	\$2,300	
SALARIES AND BENEFITS	\$4,659,333	\$4,504,634	\$5,565,000	\$5,565,000	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,666	\$2,168	\$2,000	\$2,000	
032500 COMMUNICATIONS EXPENSE	\$256,345	\$263,906	\$316,127	\$316,127	
032590 CHGS FAC MGMT COMM	\$542	\$544	\$600	\$600	
032597 ISF COMM XP OTHER DEPT CHGS	\$284	\$894	\$800	\$800	
032900 HOUSEHOLD EXPENSE	\$117	\$0	\$115	\$115	
032992 CHGS FAC MGMT HSHLD XP	\$40,222	\$44,854	\$45,205	\$45,205	
033102 INSUR XP LIABILITY EXPOSURE	\$10,930	\$7,576	\$8,100	\$8,100	
033103 INSUR XP MISCELLANEOUS	\$6,583	\$5,079	\$4,692	\$4,692	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,241	\$691	\$612	\$612	
033500 MAINTENANCE OF EQUIPMENT	\$101,488	\$100,917	\$122,372	\$122,372	
033528 MNT EQP SOFTWARE	\$254,282	\$247,322	\$278,289	\$278,289	
033597 ISF MNT EQP OTHER DEPT CHGS	\$414,928	\$477,307	\$507,337	\$507,337	
033791 CHGS FAC MGMT MAINT STR	\$57,284	\$66,393	\$64,162	\$64,162	
034100 MEMBERSHIPS	\$358	\$271	\$330	\$330	

Fund Title: 925 - IT ADMINISTRATION (FUND 0203)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034500 OFFICE EXPENSE	\$15,225	\$11,868	\$15,050	\$15,050	
034590 CHGS OC PHOTOCOPY SVS	\$3	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$22	\$66	\$100	\$100	
034592 CHGS OC OTHER SERVICES	\$7,087	\$6,781	\$7,386	\$7,386	
034800 PROF & SPECIAL SERVICES	\$20,980	\$51,319	\$445,137	\$445,137	
034837 PROF PREEMPLOYMENT SVS	\$616	\$6,162	\$10,000	\$10,000	
034890 CHGS FAC MGMT PROF SVS	\$2,423	\$7,753	\$2,715	\$2,715	
034897 ISF PRF SVS OTHER DEPT CHGS	\$36,132	\$24,235	\$78,333	\$78,333	
035100 RENTS & LEASES OF EQUIPMENT	\$2,827	\$2,801	\$2,820	\$2,820	
035500 MINOR EQUIPMENT	\$151,617	\$173,814	\$208,530	\$208,530	
035528 MINOR EQP SOFTWARE	\$8,580	\$36,160	\$40,780	\$40,780	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$27,423	\$40,012	\$174,000	\$174,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$40,798	\$39,909	\$50,374	\$50,374	
035900 TRANSPORTATION & TRAVEL	\$16,391	\$14,965	\$32,650	\$32,650	
035940 TRANS/TRVL FUEL	\$4,769	\$4,757	\$5,500	\$5,500	
035990 CHGS FLEET TRANS/TRVL	\$34,720	\$32,340	\$34,840	\$34,840	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$125	\$0	\$0	
036100 UTILITIES	\$75,487	\$68,069	\$72,100	\$72,100	
SERVICES AND SUPPLIES	\$1,592,385	\$1,739,073	\$2,531,056	\$2,531,056	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$121,604	\$165,969	\$163,638	\$163,638	
050003 BUILDING & EQUIP COST PLAN CHG	\$271,465	\$273,136	\$308,023	\$308,023	
050800 TAXES & ASSESSMENTS	\$94	\$94	\$100	\$100	
050900 DEPRECIATION EXPENSE	\$157,419	\$167,741	\$180,000	\$180,000	
OTHER CHARGES	\$550,583	\$606,941	\$651,761	\$651,761	
Total Operating Expenses:	\$6,802,302	\$6,850,648	\$8,747,817	\$8,747,817	
Operating Income (Loss)	(\$100,716)	\$156,512	(\$198,439)	(\$198,439)	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$1,507)	\$0	\$0	\$0	
SERVICES AND SUPPLIES	(\$1,507)	\$0	\$0	\$0	
Category: 050 OTHER CHARGES					
051400 LOSS ON DISPOSAL CAPITL ASSET	\$0	(\$542)	\$0	\$0	
OTHER CHARGES	\$0	(\$542)	\$0	\$0	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13,649	\$23,687	\$14,000	\$14,000	

Fund Title: 925 - IT ADMINISTRATION (FUND 0203)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$13,649	\$23,687	\$14,000	\$14,000
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$28	\$70	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$11,848	\$0	\$0
MISCELLANEOUS REVENUES	\$28	\$11,918	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896100 SALE OF CAPITAL ASSETS	\$0	\$152	\$0	\$0
896101 SALE OF SURPLUS PROPERTY	\$44,778	\$4,139	\$2,000	\$2,000
896102 GAIN ON SALE OF CAPITAL ASSETS	\$282	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$45,061	\$4,291	\$2,000	\$2,000
Total Non-Operating Revenues (Expenses):	\$57,231	\$39,354	\$16,000	\$16,000
Income Before Capital Contributions and Transfers:	(\$43,484)	\$195,867	(\$182,439)	(\$182,439)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800502 TRANS IN HHSA	\$8,066	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$8,066	\$0	\$0	\$0
Category: 809 CAPITAL CONTRIBUTIONS				
899000 CAPITAL CONTRIBUTIONS C/A	\$0	\$1,072	\$0	\$0
CAPITAL CONTRIBUTIONS	\$0	\$1,072	\$0	\$0
Change in Net Assets	(\$35,418)	\$196,939	(\$182,439)	(\$182,439)
Net Assets - Beginning Balance	\$1,579,254	\$1,543,836	\$1,740,775	\$1,740,775
Net Assets - Ending Balance	\$1,543,836	\$1,740,775	\$1,558,336	\$1,558,336

Fund Title: 925 - IT ADMINISTRATION (FUND 0203)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0650 CAP ASSETS-EQUIPMENT					
065037 1 GPS/GIS EQUIPMENT	\$0	\$5,169		\$0	\$0
065104 4 NETWORK STORAGE DEVICES	\$0	\$0		\$75,000	\$75,000
065261 2 SERVERS	\$0	\$0		\$30,000	\$30,000
065269 2 NETWORK STORAGE DEVICES	\$0	\$42,325		\$0	\$0
065317 SOFTWARE	\$0	\$0		\$93,000	\$93,000
065342 I/T 13 SERVERS FY18	\$53,432	\$0		\$0	\$0
065343 I/T 6 SWTCH/RTR/FRWALL FY18	\$54,876	\$0		\$0	\$0
065344 I/T 2 NETWORK STORAGE DVC FY18	\$89,692	\$0		\$0	\$0
065355 3 SWTCH/RTR/FRWALL	\$0	\$26,059		\$47,500	\$47,500
065356 4 SERVERS	\$0	\$58,945		\$0	\$0
CAP ASSETS-EQUIPMENT	\$198,001	\$132,499		\$245,500	\$245,500
Total Additional Appropriations:	\$198,001	\$132,499		\$245,500	\$245,500
Total Change in Net Assets:	(\$233,419)	\$64,439		(\$427,939)	(\$427,939)

PUBLIC WORKS-FLEET MANAGEMENT DIVISION

Fund 201 Fleet Management, Budget Unit 940

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

Fleet Management is an internal service fund responsible for the management of the County's light vehicle fleet, with the exception of those vehicles assigned to the Public Works Department. Fleet Management pays for all costs for the acquisition, maintenance, and operation of vehicles. Individual departments are charged monthly rates to cover the cost of purchasing and maintaining their vehicles. The program is funded by user fees and requires no direct County General Fund allocation.

The mission of Fleet Management is to "provide Shasta County employees with safe, reliable and economical vehicles by maintaining, replacing and supporting the fleet in a professional, cost effective and responsive manner.

BUDGET REQUESTS

FY 2019-20 Requested Budget includes expenditures in the amount of \$3.06 million and revenues in the amount of \$1.72 million. Expenditures exceed revenues by \$1.34 million and will be covered by fund balance. Expenses are increasing by \$363,730 and revenues are decreasing by \$189,094 when compared to the FY 2018-19 Adjusted Budget.

There are 25 replacement vehicles requested in the FY 2019-20 Requested Budget. Although 25 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 940 - FLEET MANAGEMENT (FUND 0201)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
692950	REPLACEMENT FUND CHARGES	\$738,811	\$714,637	\$700,000	\$700,000
693001	CHARGES FOR SERVICES	\$535,517	\$531,441	\$525,000	\$525,000
693033	CHGS FOR VEH COLLISION REPAIR	\$82,891	\$84,507	\$100,000	\$100,000
693034	CHGS FOR SVS MISC VEH PARTS	\$12,129	\$36,442	\$15,000	\$15,000
693036	CHARGES FOR SVS ADMIN FEES	\$336,345	\$335,410	\$340,000	\$340,000
CHARGES FOR SERVICES		\$1,705,694	\$1,702,438	\$1,680,000	\$1,680,000
Total Operating Revenues:		\$1,705,694	\$1,702,438	\$1,680,000	\$1,680,000
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$293,448	\$303,328	\$311,000	\$311,000
011200	TERMINATION/SPECIAL PAY	\$2,010	\$3,268	\$0	\$0
017000	EXTRA HELP	\$4,292	\$10,180	\$15,000	\$15,000
018100	EMPLOYER SHARE FICA	\$22,338	\$23,457	\$25,000	\$25,000
018201	EMPLOYER SHARE RETIREMENT	\$52,349	\$60,194	\$69,000	\$69,000
018300	EMPLOYER SHARE HEALTH INSUR	\$86,277	\$89,950	\$97,000	\$97,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$8,802	\$9,066	\$13,000	\$13,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$966	\$501	\$500	\$500
018500	WORKERS COMP EXPOSURE	\$3,806	\$2,692	\$1,100	\$1,100
018501	WORKERS COMP EXPERIENCE	\$35,319	\$20,616	\$4,500	\$4,500
SALARIES AND BENEFITS		\$509,611	\$523,255	\$536,100	\$536,100
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$5,886	\$5,089	\$6,000	\$6,000
032500	COMMUNICATIONS EXPENSE	\$975	\$999	\$1,000	\$1,000
032591	CHGS IT COMM	\$724	\$774	\$748	\$748
032700	FOOD EXPENSE	\$60	\$72	\$0	\$0
032900	HOUSEHOLD EXPENSE	\$973	\$1,069	\$1,000	\$1,000
032992	CHGS FAC MGMT HSHLD XP	\$3,633	\$4,480	\$3,811	\$3,811
033102	INSUR XP LIABILITY EXPOSURE	\$1,100	\$831	\$900	\$900
033103	INSUR XP MISCELLANEOUS	\$306	\$235	\$228	\$228
033105	INSUR XP LIABILITY EXPERIENCE	\$147	\$0	\$0	\$0
033500	MAINTENANCE OF EQUIPMENT	\$147	\$2,106	\$2,000	\$2,000
033526	MNT EQP VEHICLES	\$67,838	\$66,126	\$75,000	\$75,000
033534	MNT EQP PARTS & SUPPLIES	\$117,230	\$146,964	\$200,000	\$200,000
033544	MNT EQP VH TIRES	\$96,466	\$102,231	\$125,000	\$125,000
033545	MNT EQP VH OUTSIDE REPAIR SVS	\$86,638	\$100,133	\$100,000	\$100,000
033546	MNT EQP VH SHOP/OPER SPLY	\$16,872	\$17,912	\$20,000	\$20,000
033592	CHGS IT MNT HARD/SOFTWARE	\$985	\$1,791	\$1,457	\$1,457

Fund Title: 940 - FLEET MANAGEMENT (FUND 0201)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033791 CHGS FAC MGMT MAINT STR	\$23,716	\$28,048	\$23,477	\$23,477	
034100 MEMBERSHIPS	\$50	\$50	\$0	\$0	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$2,214	\$2,215	\$2,500	\$2,500	
034591 CHGS OC POSTAGE SVS	\$2	\$2	\$5	\$5	
034592 CHGS OC OTHER SERVICES	\$420	\$423	\$464	\$464	
034800 PROF & SPECIAL SERVICES	\$10,383	\$9,692	\$10,000	\$10,000	
034802 PROF ADMIN SVS	\$8,731	\$8,574	\$10,000	\$10,000	
034837 PROF PREEMPLOYMENT SVS	\$174	\$144	\$0	\$0	
034864 PROF CAPITL ASSET DISPOSAL SVS	\$5	\$0	\$5,000	\$5,000	
034890 CHGS FAC MGMT PROF SVS	\$35	\$0	\$100	\$100	
034892 CHGS IT PROFESSIONAL SVS	\$18,668	\$20,565	\$22,041	\$22,041	
035100 RENTS & LEASES OF EQUIPMENT	\$1,495	\$1,488	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$2,520	\$2,520	\$3,000	\$3,000	
035500 MINOR EQUIPMENT	\$2,246	\$6,679	\$5,000	\$5,000	
035528 MINOR EQP SOFTWARE	\$2,879	\$4,711	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$3,029	\$4,119	\$7,000	\$7,000	
035592 CHGS IT TELECOMM EQP	\$21	\$51	\$0	\$0	
035753 SP DEPT XP RECYCLING CONTAINER	\$1,014	\$906	\$2,000	\$2,000	
035900 TRANSPORTATION & TRAVEL	\$921	\$653	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$1,219	\$1,254	\$2,000	\$2,000	
036100 UTILITIES	\$5,571	\$4,764	\$8,000	\$8,000	
SERVICES AND SUPPLIES	\$485,304	\$547,679	\$645,731	\$645,731	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$58,764	\$69,959	\$59,221	\$59,221	
050900 DEPRECIATION EXPENSE	\$0	\$3,161	\$0	\$0	
050902 DEPR XP BUILDINGS	\$1,829	\$1,829	\$2,000	\$2,000	
050903 DEPR XP VEHICLES	\$654,738	\$0	\$750,000	\$750,000	
050904 DEPR XP EQUIPMENT	\$0	\$725,120	\$0	\$0	
OTHER CHARGES	\$715,331	\$800,070	\$811,221	\$811,221	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$37,126)	(\$46,224)	(\$50,000)	(\$50,000)	
INTRAFUND TRANSFERS	(\$37,126)	(\$46,224)	(\$50,000)	(\$50,000)	
Total Operating Expenses:	\$1,673,121	\$1,824,781	\$1,943,052	\$1,943,052	
Operating Income (Loss)	\$32,572	(\$122,343)	(\$263,052)	(\$263,052)	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					

Fund Title: 940 - FLEET MANAGEMENT (FUND 0201)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$530,591)	\$0	\$0
SERVICES AND SUPPLIES	\$0	(\$530,591)	\$0	\$0
Category: 050 OTHER CHARGES				
051400 LOSS ON DISPOSAL CAPITL ASSET	(\$35,363)	\$0	\$0	\$0
OTHER CHARGES	(\$35,363)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$55,771	\$82,206	\$40,000	\$40,000
REVENUE FROM MONEY & PROPERTY	\$55,771	\$82,206	\$40,000	\$40,000
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$2,301	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$209	\$402	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$1,276	\$0	\$0
799601 INSURANCE PROCEEDS C/A	(\$15,814)	\$0	\$0	\$0
MISCELLANEOUS REVENUES	(\$15,604)	\$3,980	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896102 GAIN ON SALE OF CAPITAL ASSETS	\$39,603	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$39,603	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$44,407	(\$444,404)	\$40,000	\$40,000
Income Before Captial Contributions and Transfers:	\$76,979	(\$566,748)	(\$223,052)	(\$223,052)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800260 TRANS IN JAIL	\$0	\$33,408	\$0	\$0
800263 TRANS IN PROBATION	\$26,897	\$0	\$0	\$0
800280 TRANS IN AG COMM	\$27,735	\$0	\$0	\$0
800282 TRANS IN BUILDING	\$4,164	\$0	\$0	\$0
800543 TRANS IN HOUSING AUTHORITY	\$0	\$9,492	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$58,796	\$42,900	\$0	\$0
Category: 809 CAPITAL CONTRIBUTIONS				
899000 CAPITAL CONTRIBUTIONS C/A	\$0	\$50,206	\$0	\$0
CAPITAL CONTRIBUTIONS	\$0	\$50,206	\$0	\$0
Change in Net Assets	\$135,776	(\$473,640)	(\$223,052)	(\$223,052)
Net Assets - Beginning Balance	\$6,999,565	\$7,135,342	\$6,661,701	\$6,661,701
Net Assets - Ending Balance	\$7,135,342	\$6,661,701	\$6,438,649	\$6,438,649

Fund Title: 940 - FLEET MANAGEMENT (FUND 0201)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0650 CAP ASSETS-EQUIPMENT					
065130 FLEET 22 VEH REPLACEMENT	\$0	\$980,643		\$0	\$0
065345 FLEET 25 VEH REPLACEMENT	\$340,237	\$0		\$1,125,000	\$1,125,000
065370 2 VEHICLE HOISTS	\$0	\$25,645		\$0	\$0
CAP ASSETS-EQUIPMENT	\$340,237	\$1,006,289		\$1,125,000	\$1,125,000
Total Additional Appropriations:	\$340,237	\$1,006,289		\$1,125,000	\$1,125,000
Total Change in Net Assets:	(\$204,461)	(\$1,479,929)		(\$1,348,052)	(\$1,348,052)

SUPPORT SERVICES-RISK MANAGEMENT
Fund 202 Risk Management, Budget Unit 950
Angela Davis, Director of Support Services

PROGRAM DESCRIPTION

The Risk Management Division of Support Services is an internal services fund (ISF) that manages the County's insured and self-insured workers' compensation, liability, vision, malpractice, and a variety of other insured programs. The Division's mission is to responsibly safeguard the assets and human resources of the County by providing insurance programs which are equitable, affordable, and delivered in a compassionate, responsive manner to employees and citizens of Shasta County. The program is funded by user fees and requires no direct General Fund support.

BUDGET REQUESTS

Requested expenditures for FY 2019-20 are increased by \$145,645 and revenues are decreased by \$3,753,045 as compared to the FY 2018-19 Adjusted Budget. FY 2019-20 overall requested expenditures exceed revenues by \$5,790,214. The notable decrease in revenue is attributed to a decrease in Risk Management rates aimed at reducing Working Capital Reserve to keep Risk Management within the established confidence level.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 950 - RISK MANAGEMENT (FUND 0202)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
693000	CHGS FOR SVS REGULAR EMPLOYEES	\$9,594,070	\$6,574,578	\$2,983,207	\$2,983,207
693100	CHGS FOR SVS RETIREES	\$136,967	\$0	\$0	\$0
693120	CHGS FOR SVS COBRA	\$1,420	\$0	\$0	\$0
693130	CHGS FOR SVS DEPENDENTS	\$85,222	\$0	\$0	\$0
693160	CHGS FOR SVS OPTIONAL LIFE INS	\$11,458	\$9,263	\$12,000	\$12,000
693161	CHGS FOR SVS MED MALPRACTICE	\$63,675	\$51,641	\$78,355	\$78,355
693162	CHGS FOR SVS INSUR PREMIUMS	\$19,559	\$14,448	\$16,030	\$16,030
CHARGES FOR SERVICES		\$9,912,375	\$6,649,931	\$3,089,592	\$3,089,592
Total Operating Revenues:		\$9,912,375	\$6,649,931	\$3,089,592	\$3,089,592
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$600,665	\$546,927	\$616,000	\$616,000
011200	TERMINATION/SPECIAL PAY	(\$18,526)	(\$3,133)	\$0	\$0
017502	OVERTIME PAY	\$0	\$192	\$0	\$0
017505	STANDBY PAY	\$0	(\$2)	\$0	\$0
017509	HOLIDAY OVERTIME PAY	\$0	\$691	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$265	\$269	\$0	\$0
018100	EMPLOYER SHARE FICA	\$44,830	\$40,701	\$47,000	\$47,000
018201	EMPLOYER SHARE RETIREMENT	\$106,752	\$106,615	\$133,000	\$133,000
018204	EMPLOYER SHARE DEFERRED COMP	\$1,671	\$1,698	\$1,900	\$1,900
018205	EMPLOYER SHARE 401A	\$0	\$0	\$700	\$700
018300	EMPLOYER SHARE HEALTH INSUR	\$125,800	\$127,048	\$158,000	\$158,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$17,983	\$15,937	\$25,000	\$25,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,921	\$867	\$700	\$700
018500	WORKERS COMP EXPOSURE	\$7,631	\$4,653	\$1,700	\$1,700
018501	WORKERS COMP EXPERIENCE	\$33,981	\$27,396	\$6,912	\$6,912
SALARIES AND BENEFITS		\$922,977	\$869,864	\$990,912	\$990,912
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$7	\$75	\$75
032500	COMMUNICATIONS EXPENSE	\$1,993	\$1,969	\$2,600	\$2,600
032590	CHGS FAC MGMT COMM	\$155	\$155	\$200	\$200
032591	CHGS IT COMM	\$1,758	\$1,878	\$1,812	\$1,812
032900	HOUSEHOLD EXPENSE	\$28	\$0	\$10	\$10
032992	CHGS FAC MGMT HSHLD XP	\$11,288	\$12,816	\$14,500	\$14,500
033102	INSUR XP LIABILITY EXPOSURE	\$2,205	\$1,436	\$1,500	\$1,500
033103	INSUR XP MISCELLANEOUS	\$1,602	\$1,231	\$1,116	\$1,116
033500	MAINTENANCE OF EQUIPMENT	\$0	\$0	\$1,000	\$1,000

Fund Title: 950 - RISK MANAGEMENT (FUND 0202)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033528 MNT EQP SOFTWARE	\$22,400	\$22,400	\$22,800	\$22,800	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,347	\$2,276	\$3,000	\$3,000	
033791 CHGS FAC MGMT MAINT STR	\$14,500	\$16,947	\$20,500	\$20,500	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$3,412	\$5,317	\$5,100	\$5,100	
034100 MEMBERSHIPS	\$15,325	\$17,289	\$17,800	\$17,800	
034500 OFFICE EXPENSE	\$5,787	\$5,445	\$11,150	\$11,150	
034590 CHGS OC PHOTOCOPY SVS	\$75	\$45	\$100	\$100	
034591 CHGS OC POSTAGE SVS	\$4,278	\$3,733	\$5,000	\$5,000	
034592 CHGS OC OTHER SERVICES	\$2,404	\$2,109	\$2,620	\$2,620	
034800 PROF & SPECIAL SERVICES	\$119,500	\$65,610	\$171,150	\$171,150	
034802 PROF ADMIN SVS	\$1,172,054	\$1,104,579	\$1,375,386	\$1,375,386	
034807 PROF BANK SVS	\$721	\$508	\$800	\$800	
034817 PROF DRUG TESTING SVS	\$12,600	\$13,945	\$15,000	\$15,000	
034828 PROF LEGAL SVS	\$612,336	\$435,376	\$725,000	\$725,000	
034837 PROF PREEMPLOYMENT SVS	\$9	\$0	\$0	\$0	
034851 PROF TRAINING SVS	\$16,460	\$11,425	\$20,000	\$20,000	
034860 PROF BENEFITS ADMIN SVS	\$39,299	\$0	\$0	\$0	
034890 CHGS FAC MGMT PROF SVS	\$693	\$715	\$850	\$850	
034892 CHGS IT PROFESSIONAL SVS	\$33,214	\$38,398	\$46,000	\$46,000	
035100 RENTS & LEASES OF EQUIPMENT	\$4,179	\$4,174	\$4,180	\$4,180	
035500 MINOR EQUIPMENT	\$181	\$21	\$550	\$550	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$550	\$550	
035590 CHGS IT SOFTWARE EQP	\$160	\$279	\$1,119	\$1,119	
035591 CHGS IT HARDWARE EQP	\$3,657	\$468	\$7,500	\$7,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$510	\$688	\$2,180	\$2,180	
035900 TRANSPORTATION & TRAVEL	\$13,512	\$13,323	\$20,500	\$20,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$313	\$0	\$0	
036100 UTILITIES	\$21,584	\$19,465	\$26,000	\$26,000	
SERVICES AND SUPPLIES	\$2,140,239	\$1,804,353	\$2,527,648	\$2,527,648	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$87,437	\$32,431	\$92,776	\$92,776	
050003 BUILDING & EQUIP COST PLAN CHG	\$95,063	\$85,808	\$81,434	\$81,434	
050800 TAXES & ASSESSMENTS	\$74,624	\$77,619	\$95,050	\$95,050	
056010 RM INS PREM MANAGEMENT	\$22,584	\$22,687	\$23,400	\$23,400	
056011 RM INS PREM EMPLOYEES	\$104,406	\$106,895	\$113,800	\$113,800	
056012 RM INS PREM INLAND MARINE	\$28,000	\$27,015	\$29,400	\$29,400	
056013 RM INS PREM FIRE BLDG	\$113,288	\$118,241	\$133,100	\$133,100	
056019 RM INS POLLUTION LIAB	\$3,565	\$2,716	\$2,478	\$2,478	
056020 RM INS MGMT DISABILITY	\$21,039	\$21,640	\$22,800	\$22,800	
056021 RM INS PREM EXCESS	\$1,518,615	\$1,479,572	\$2,025,686	\$2,025,686	
056025 RM INSU PREM MONEY/SECURITY	\$17,223	\$17,223	\$19,900	\$19,900	

Fund Title: 950 - RISK MANAGEMENT (FUND 0202)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
056028 RM INS PREM AVIATION	\$6,602	\$6,602	\$6,602	\$6,602	\$6,602
056031 RM INS PREM MALPRACTICE	\$61,000	\$59,873	\$75,000	\$75,000	\$75,000
056033 RM INS PREM ACDNT MEDI CS VOL	\$16,265	\$14,955	\$15,700	\$15,700	\$15,700
056035 RM INS PREM ADDITIONAL LIFE	\$11,396	\$10,451	\$12,000	\$12,000	\$12,000
056041 RM INS PREM WATERCRAFTS	\$7,358	\$7,299	\$8,125	\$8,125	\$8,125
056510 RM PAID CLAIMS MEDICAL	\$1,726,215	\$1,977,136	\$2,750,000	\$2,750,000	\$2,750,000
056511 RM PAID CLAIMS INDEMNITY	\$900,180	\$1,584,171	\$1,125,000	\$1,125,000	\$1,125,000
056516 RM PAID CLAIMS REG EMPLOYEE	\$292,513	\$0	\$0	\$0	\$0
056525 CLAIMS ADJUSTMENT ACTUARIAL	(\$712,000)	(\$1,280,000)	\$640,000	\$640,000	\$640,000
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$88,203	\$233,722	\$120,000	\$120,000	\$120,000
OTHER CHARGES	\$4,483,581	\$4,606,062	\$7,392,251	\$7,392,251	\$7,392,251
Category: 080 INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$1,172,054)	(\$1,104,579)	(\$1,375,385)	(\$1,375,385)	(\$1,375,385)
INTRAFUND TRANSFERS	(\$1,172,054)	(\$1,104,579)	(\$1,375,385)	(\$1,375,385)	(\$1,375,385)
Total Operating Expenses:	\$6,374,743	\$6,175,700	\$9,535,426	\$9,535,426	\$9,535,426
Operating Income (Loss)	\$3,537,631	\$474,230	(\$6,445,834)	(\$6,445,834)	(\$6,445,834)
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034309 MISC XP PRIOR PERIOD REV ADJ	(\$21)	(\$289,949)	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$1,150)	\$0	\$0	\$0	\$0
034395 MISC XP PR PER STL DTE REISSUE	\$0	(\$9)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$1,171)	(\$289,958)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$303,029	\$458,841	\$150,000	\$150,000	\$150,000
REVENUE FROM MONEY & PROPERTY	\$303,029	\$458,841	\$150,000	\$150,000	\$150,000
Category: 600 CHARGES FOR SERVICES					
692100 PHOTOCOPIES	\$27	\$15	\$0	\$0	\$0
CHARGES FOR SERVICES	\$27	\$15	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$18	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$1,100	\$544	\$620	\$620	\$620
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$3,385	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$559,125	\$780,198	\$505,000	\$505,000	\$505,000
799601 INSURANCE PROCEEDS C/A	\$13,751	\$13,508	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$573,977	\$797,655	\$505,620	\$505,620	\$505,620

Fund Title: 950 - RISK MANAGEMENT (FUND 0202)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Non-Operating Revenues (Expenses):	\$875,864	\$966,554	\$655,620	\$655,620
Income Before Captial Contributions and Transfers:	\$4,413,495	\$1,440,784	(\$5,790,214)	(\$5,790,214)
Change in Net Assets	\$4,413,495	\$1,440,784	(\$5,790,214)	(\$5,790,214)
Net Assets - Beginning Balance	\$5,420,174	\$9,833,670	\$11,274,454	\$11,274,454
Net Assets - Ending Balance	\$9,833,670	\$11,274,454	\$5,484,240	\$5,484,240

Fund Title: 950 - RISK MANAGEMENT (FUND 0202)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$4,413,495	\$1,440,784	(\$5,790,214)	(\$5,790,214)

DEPARTMENT OF PUBLIC WORKS-FACILITIES MANAGEMENT
Fund 204 Facilities Admin, Budget Unit 955
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

Facilities Management is responsible for maintaining the County's investment in buildings and grounds. Currently, the department maintains over one million square feet of building space (County owned and leased) and 1.7 million square feet of grounds. Services provided include janitorial, general building maintenance, and grounds maintenance. The Facilities Management division of the Department of Public Works receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

BUDGET REQUESTS

The FY 2019-20 requested budget includes revenues in the amount of \$5.9 million and expenditures in the amount of \$5.8 million. Revenue exceeds expenditures by \$123,734 which will support Working Capital Reserve levels.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net-zero technical adjustment.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as requested.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 955 - FACILITIES ADMIN (FUND 0204)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684970 SALE OF RECYCLE MATERIALS	\$98	\$13	\$0	\$0	
693001 CHARGES FOR SERVICES	\$4,391,777	\$4,071,732	\$5,055,525	\$5,055,525	
693015 UNIDENTIFIED PROJECTS REVENUE	\$304,735	\$503,609	\$929,833	\$929,833	
693016 CHARGES FOR ITEMIZED MAINT	\$70,628	\$44,241	\$5,000	\$5,000	
CHARGES FOR SERVICES	\$4,767,239	\$4,619,597	\$5,990,358	\$5,990,358	
Total Operating Revenues:	\$4,767,239	\$4,619,597	\$5,990,358	\$5,990,358	
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,515,446	\$1,574,743	\$1,834,000	\$1,834,000	
011200 TERMINATION/SPECIAL PAY	\$9,809	(\$3,953)	\$15,000	\$15,000	
017000 EXTRA HELP	\$20,363	\$18,106	\$47,000	\$47,000	
017502 OVERTIME PAY	\$8,769	\$22,357	\$30,000	\$30,000	
017503 SHIFT DIFFERENTIAL	\$2,074	\$2,568	\$4,000	\$4,000	
017505 STANDBY PAY	\$16,085	\$16,050	\$20,000	\$20,000	
017509 HOLIDAY OVERTIME PAY	\$0	\$247	\$500	\$500	
018100 EMPLOYER SHARE FICA	\$118,801	\$124,793	\$151,000	\$151,000	
018201 EMPLOYER SHARE RETIREMENT	\$273,240	\$316,160	\$408,000	\$408,000	
018205 EMPLOYER SHARE 401A	\$0	\$0	\$800	\$800	
018300 EMPLOYER SHARE HEALTH INSUR	\$586,759	\$617,108	\$707,000	\$707,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$45,459	\$47,100	\$73,000	\$73,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,065	\$2,612	\$2,000	\$2,000	
018500 WORKERS COMP EXPOSURE	\$20,081	\$14,032	\$5,200	\$5,200	
018501 WORKERS COMP EXPERIENCE	\$120,552	\$85,212	\$25,416	\$25,416	
SALARIES AND BENEFITS	\$2,742,509	\$2,837,140	\$3,322,916	\$3,322,916	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$29,384	\$25,237	\$35,000	\$35,000	
032397 ISF CLTHG/PERS OTHER DEPT CHGS	\$383	\$563	\$1,000	\$1,000	
032500 COMMUNICATIONS EXPENSE	\$12,759	\$18,205	\$18,500	\$18,500	
032591 CHGS IT COMM	\$5,646	\$6,037	\$5,827	\$5,827	
032597 ISF COMM XP OTHER DEPT CHGS	\$6,986	\$6,884	\$8,000	\$8,000	
032700 FOOD EXPENSE	\$931	\$684	\$2,000	\$2,000	
032900 HOUSEHOLD EXPENSE	\$1,884	\$1,901	\$3,000	\$3,000	
032997 ISF HSHLD XP OTHER DEPT CHGS	\$73,099	\$77,829	\$75,000	\$75,000	
033102 INSUR XP LIABILITY EXPOSURE	\$5,804	\$4,342	\$4,800	\$4,800	
033103 INSUR XP MISCELLANEOUS	\$10,521	\$7,804	\$7,980	\$7,980	
033105 INSUR XP LIABILITY EXPERIENCE	\$8,679	\$6,366	\$2,640	\$2,640	
033500 MAINTENANCE OF EQUIPMENT	\$979	\$570	\$4,000	\$4,000	

Fund Title: 955 - FACILITIES ADMIN (FUND 0204)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033547 MAINT EQP TRUCKS	\$34,926	\$28,798	\$50,000	\$50,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,913	\$4,997	\$3,994	\$3,994	
033597 ISF MNT EQP OTHER DEPT CHGS	\$34,688	\$31,425	\$45,000	\$45,000	
033700 MAINTENANCE OF STRUCTURES	\$7,471	\$8,592	\$8,500	\$8,500	
033727 MNT STR ADA	\$22,415	\$31,354	\$100,000	\$100,000	
033731 MNT STR COOL/HEAT SYSTEMS	\$374,112	\$207,715	\$250,000	\$250,000	
033734 MNT STR ITEMIZED MAINT	\$74	\$0	\$5,000	\$5,000	
033797 ISF MNT STR OTHER DEPT CHGS	\$621,138	\$643,705	\$952,000	\$952,000	
033798 ISF MNT SVS CTRCT OTHER DEPT	\$173,858	\$214,779	\$230,000	\$230,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$1,508	\$2,256	\$2,500	\$2,500	
034100 MEMBERSHIPS	\$150	\$411	\$500	\$500	
034500 OFFICE EXPENSE	\$6,006	\$6,566	\$8,000	\$8,000	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$150	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$436	\$345	\$477	\$477	
034592 CHGS OC OTHER SERVICES	\$1,470	\$1,525	\$1,714	\$1,714	
034597 ISF OFFC XP OTHER DEPTS CHGS	\$0	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$18,944	\$11,966	\$23,000	\$23,000	
034802 PROF ADMIN SVS	\$3,259	\$948	\$10,000	\$10,000	
034831 PROF MEDICAL SVS	\$2,466	\$1,598	\$3,200	\$3,200	
034837 PROF PREEMPLOYMENT SVS	\$3,675	\$4,240	\$4,500	\$4,500	
034851 PROF TRAINING SVS	\$6,438	\$6,805	\$12,000	\$12,000	
034855 PROF INVESTIGATION SVS	\$0	\$0	\$300	\$300	
034858 PROF FINGERPRINTING SVS	\$0	\$49	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$57,607	\$61,651	\$85,000	\$85,000	
034897 ISF PRF SVS OTHER DEPT CHGS	\$5,611	\$7,145	\$40,000	\$40,000	
035100 RENTS & LEASES OF EQUIPMENT	\$3,822	\$3,165	\$7,000	\$7,000	
035197 ISF R/L EQP OTHER DEPT CHGS	\$37,906	\$60,051	\$45,000	\$45,000	
035500 MINOR EQUIPMENT	\$16,242	\$9,886	\$15,000	\$15,000	
035528 MINOR EQP SOFTWARE	\$0	\$0	\$5,000	\$5,000	
035590 CHGS IT SOFTWARE EQP	\$0	\$80	\$5,000	\$5,000	
035591 CHGS IT HARDWARE EQP	\$3,410	\$3,150	\$12,000	\$12,000	
035592 CHGS IT TELECOMM EQP	\$0	\$48	\$2,000	\$2,000	
035597 ISF MNR EQP OTHER DEPTS CHGS	\$7,102	\$8,174	\$12,000	\$12,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$1,000	\$1,000	
035743 SP DEPT XP PERMITS/LICENSES	\$480	\$60	\$400	\$400	
035753 SP DEPT XP RECYCLING CONTAINER	\$2,113	\$2,774	\$2,500	\$2,500	
035797 ISF SPEC DEPT XP OTH DEPT CHGS	\$0	\$66	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$20,383	\$27,071	\$30,000	\$30,000	
035940 TRANS/TRVL FUEL	\$4,816	\$7,120	\$8,000	\$8,000	
035941 TRANS/TRVL MILEAGE	\$3,109	\$4,718	\$4,000	\$4,000	
035942 TRANS/TRVL TRAINING	\$897	\$300	\$3,000	\$3,000	
035943 TRANS/TRVL CONFERENCES	\$2,309	\$1,400	\$10,000	\$10,000	

Fund Title: 955 - FACILITIES ADMIN (FUND 0204)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035990 CHGS FLEET TRANS/TRVL	\$0	\$739	\$600	\$600	
035997 ISF TRANS/TRVL OTHR DEPTS CHGS	\$0	\$0	\$500	\$500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$322	\$278	\$500	\$500	
036125 UTIL ELECTRIC	\$4,984	\$4,621	\$7,000	\$7,000	
036126 UTIL GAS	\$1,403	\$1,273	\$1,500	\$1,500	
036127 UTIL WATER	\$1,996	\$2,006	\$2,500	\$2,500	
036128 UTIL SEPTIC	\$0	\$0	\$200	\$200	
036130 UTIL WASTE WATER	\$630	\$656	\$700	\$700	
036131 UTIL MISC UTILITIES	\$11,962	\$4,807	\$12,000	\$12,000	
SERVICES AND SUPPLIES	\$1,660,129	\$1,575,911	\$2,191,332	\$2,191,332	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$159,078	\$206,055	\$216,790	\$216,790	
050003 BUILDING & EQUIP COST PLAN CHG	\$21,002	\$20,176	\$11,098	\$11,098	
050800 TAXES & ASSESSMENTS	\$101	\$101	\$150	\$150	
050900 DEPRECIATION EXPENSE	\$32,655	\$44,070	\$50,000	\$50,000	
OTHER CHARGES	\$212,836	\$270,402	\$278,038	\$278,038	
Total Operating Expenses:	\$4,615,475	\$4,683,454	\$5,792,286	\$5,792,286	
Operating Income (Loss)	\$151,764	(\$63,857)	\$198,072	\$198,072	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$8,976)	\$0	\$0	\$0	
SERVICES AND SUPPLIES	(\$8,976)	\$0	\$0	\$0	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,787	(\$997)	\$2,000	\$2,000	
421800 VENDING MACHINES	\$54	\$111	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$1,841	(\$885)	\$2,050	\$2,050	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$19	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$0	\$6	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,048	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$1,048	\$25	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$0	\$7,425	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$0	\$7,425	\$0	\$0	

Fund Title: 955 - FACILITIES ADMIN (FUND 0204)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Non-Operating Revenues (Expenses):	(\$6,086)	\$6,565	\$2,050	\$2,050
Income Before Captial Contributions and Transfers:	\$145,677	(\$57,291)	\$200,122	\$200,122
Change in Net Assets	\$145,677	(\$57,291)	\$200,122	\$200,122
Net Assets - Beginning Balance	\$424,066	\$569,743	\$512,452	\$512,452
Net Assets - Ending Balance	\$569,743	\$512,452	\$712,574	\$712,574

Fund Title: 955 - FACILITIES ADMIN (FUND 0204)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061081 FAC MGMNT 1958 PLACER ROOF	\$0	\$0	\$60,000	\$60,000	\$60,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$0	\$60,000	\$60,000	\$60,000
Object: 0650 CAP ASSETS-EQUIPMENT					
065014 1 CARPET EXTRACTOR/VACUUM	\$0	\$0	\$16,388	\$16,388	\$16,388
065175 2 TRUCKS W/ ACCESSORIES	\$71,418	\$77,181	\$0	\$0	\$0
CAP ASSETS-EQUIPMENT	\$71,418	\$77,181	\$16,388	\$16,388	\$16,388
Total Additional Appropriations:	\$71,418	\$77,181	\$76,388	\$76,388	\$76,388
Total Change in Net Assets:	\$74,259	(\$134,472)	\$123,734	\$123,734	\$123,734

DEPARTMENT OF PUBLIC WORKS-SHASTA COUNTY UTILITIES
ADMINISTRATION
Fund 205 Shasta County Utilities Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This Internal Service Fund was designed to pay County utility charges, the energy retrofit debt payment, landfill, sewage fees and septic tank pumping costs. Departments reimburse the fund for actual expenditures.

BUDGET REQUESTS

The fund was closed out in FY 2018-19. The requested budget appropriations for FY 2019-20 is zero. This cost center is listed for historical purposes until the end of FY 2021-22.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
693001 CHARGES FOR SERVICES	\$1,467,803	\$449,237	\$0	\$0
CHARGES FOR SERVICES	\$1,467,803	\$449,237	\$0	\$0
Total Operating Revenues:	\$1,467,803	\$449,237	\$0	\$0
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032997 ISF HSHLD XP OTHER DEPT CHGS	\$44,634	\$12,380	\$0	\$0
036125 UTIL ELECTRIC	\$1,121,319	\$295,532	\$0	\$0
036126 UTIL GAS	\$158,153	\$67,051	\$0	\$0
036127 UTIL WATER	\$76,338	\$20,369	\$0	\$0
036128 UTIL SEPTIC	\$384	\$207	\$0	\$0
036130 UTIL WASTE WATER	\$15,168	\$3,640	\$0	\$0
SERVICES AND SUPPLIES	\$1,416,000	\$399,182	\$0	\$0
Total Operating Expenses:	\$1,416,000	\$399,182	\$0	\$0
Operating Income (Loss)	\$51,803	\$50,055	\$0	\$0
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$280,487)	\$0	\$0
SERVICES AND SUPPLIES	\$0	(\$280,487)	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$2,010	\$1,728	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$2,010	\$1,728	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$2,010	(\$278,759)	\$0	\$0
Income Before Capital Contributions and Transfers:	\$53,814	(\$228,703)	\$0	\$0
Category: 095 OTHER FINANCING USES				
095806 TRAN OUT ENERGY RETROFIT	(\$51,783)	(\$51,783)	\$0	\$0
OTHER FINANCING USES	(\$51,783)	(\$51,783)	\$0	\$0
Change in Net Assets	\$2,030	(\$280,487)	\$0	\$0

Fund Title: W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Assets - Beginning Balance	\$278,456	\$280,487		\$0	\$0
Net Assets - Ending Balance	\$280,487	\$0		\$0	\$0

Fund Title: W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$2,030	(\$280,487)	\$0	\$0

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Enterprise Funds

PUBLIC WORKS-FALL RIVER MILLS AIRPORT
Fund 200 Fall River Mills Airport
Patrick J. Minturn, Director Public Works

PROGRAM DESCRIPTION

The Fall River Mills Airport operates as an Enterprise Fund. The operation is supported primarily from hangar rentals, aviation gas, and an annual grant from the State of California.

In 2014-15 the Federal Aviation Administration recommended development of an Airfield Pavement Management System, that will prioritize the replacement of runway and taxiway pavement.

BUDGET REQUESTS

The FY 2019-20 requested budget includes slightly over \$1 million dollars in expenditures and \$751,898 in revenue. Overall, expenditures exceed revenue by \$255,392. This budget deficit will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

In FY 2017-18, rehabilitation of the runway, taxiway and entrance pavement study was completed. If the Federal Aviation Administration grant is approved, rehabilitation is scheduled to begin in FY 2019-20. With Board of Supervisor approval, contract, award of the contract, and any applicable budget amendments will be required prior to construction.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0200 - FALL RIVER MILLS AIRPORT
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 400 REVENUE FROM MONEY & PROPERTY				
421400 HANGAR RENTAL	\$27,250	\$24,750	\$24,000	\$24,000
421410 TIE DOWN RENTAL	\$512	\$441	\$400	\$400
421420 GROUND RENTAL	\$1,200	\$1,200	\$1,200	\$1,200
421421 FIXED BASE OPERATOR RENT/COMM	\$12,080	\$12,008	\$11,878	\$11,878
421430 AUTOMOBILE PARKING FEES	\$500	\$500	\$600	\$600
REVENUE FROM MONEY & PROPERTY	\$41,542	\$38,899	\$38,078	\$38,078
Category: 700 MISCELLANEOUS REVENUES				
797300 SALE OF GAS FRM AIRPORT	\$27,888	\$16,812	\$24,000	\$24,000
MISCELLANEOUS REVENUES	\$27,888	\$16,812	\$24,000	\$24,000
Total Operating Revenues:	\$69,430	\$55,711	\$62,078	\$62,078
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$1,535	\$1,558	\$1,550	\$1,550
032900 HOUSEHOLD EXPENSE	\$604	\$554	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$2,197	\$4,861	\$2,372	\$2,372
033103 INSUR XP MISCELLANEOUS	\$7,104	\$5,159	\$5,500	\$5,500
033500 MAINTENANCE OF EQUIPMENT	\$3,190	\$199	\$1,000	\$1,000
033700 MAINTENANCE OF STRUCTURES	\$176	\$176	\$1,000	\$1,000
033732 MNT STR RUNWAYS	\$4,664	\$0	\$3,000	\$3,000
033791 CHGS FAC MGMT MAINT STR	\$2,596	\$1,858	\$3,457	\$3,457
034800 PROF & SPECIAL SERVICES	\$41,311	\$66,898	\$695,050	\$695,050
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250
035500 MINOR EQUIPMENT	\$9	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$972	\$699	\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$991	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$29,897	\$21,092	\$24,000	\$24,000
036100 UTILITIES	\$9,476	\$9,776	\$9,500	\$9,500
SERVICES AND SUPPLIES	\$104,728	\$112,834	\$748,229	\$748,229
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,437	\$3,708	\$4,061	\$4,061
050900 DEPRECIATION EXPENSE	\$253,738	\$253,738	\$255,000	\$255,000
OTHER CHARGES	\$256,176	\$257,447	\$259,061	\$259,061
Total Operating Expenses:	\$360,904	\$370,282	\$1,007,290	\$1,007,290
Operating Income (Loss)	(\$291,473)	(\$314,570)	(\$945,212)	(\$945,212)

Fund Title: 0200 - FALL RIVER MILLS AIRPORT
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$122)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$122)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$102	\$203	\$20	\$20
REVENUE FROM MONEY & PROPERTY	\$102	\$203	\$20	\$20
Category: 500 INTERGOVERNMENTAL REVENUES				
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$40,591	\$40,591
560400 FEDERAL FAA GRANT	\$25,565	\$0	\$611,820	\$611,820
INTERGOVERNMENTAL REVENUES	\$35,565	\$10,000	\$652,411	\$652,411
Category: 700 MISCELLANEOUS REVENUES				
799390 PRIOR PERIOD EXP ADJUSTMENT	\$918	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$918	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$36,463	\$10,203	\$652,431	\$652,431
Income Before Capital Contributions and Transfers:	(\$255,010)	(\$304,366)	(\$292,781)	(\$292,781)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
800100 TRANS IN GENERAL FUND	\$0	\$12,000	\$0	\$0
800301 TRANS IN ROADS	\$0	\$0	\$37,389	\$37,389
OTHR FINANCING SOURCES TRAN IN	\$0	\$12,000	\$37,389	\$37,389
Change in Net Assets	(\$255,010)	(\$292,366)	(\$255,392)	(\$255,392)
Net Assets - Beginning Balance	\$11,833,030	\$11,578,019	\$11,285,653	\$11,285,653
Net Assets - Ending Balance	\$11,578,019	\$11,285,653	\$11,030,261	\$11,030,261

Fund Title: 0200 - FALL RIVER MILLS AIRPORT
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$255,010)	(\$292,366)	(\$255,392)	(\$255,392)

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL
REPLACEMENT & IMPROVEMENT FUND**
Fund 206 WCL Replace and Improve Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This fund is used to account for the activity associated with the Replacement and Improvement (R&I) Fund established to fund improvements at the County's landfill. Each year the Solid Waste Disposal Committee sets the tipping fee at the landfill that includes a component that flows into this budget. A long-range plan has been developed which identifies when new cells will need to be constructed at the landfill and the revenues from this source will be used for this purpose.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes revenues in the amount of \$870,000 and expenditures in the amount of \$1,500,000. Overall, the FY 2019-20 expenditures exceed revenue by \$630,000, which is due to several anticipated projects. These projects include \$385,000 for Transfer Area Improvements, \$225,000 for Storm Water Improvements, \$260,000 for Unit 4C Slope Lining and LDS Investigation, \$150,000 for a West Central Planning Study, \$80,000 for a Leachate Area Improvement, \$75,000 for Electrical Service Upgrades, \$75,000 for Leachate Pumps, and \$75,000 for Gas Collection System Blowers.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684950 REPLACEMENT & IMPROVEMENT	\$927,460	\$1,657,350	\$850,000	\$850,000
CHARGES FOR SERVICES	\$927,460	\$1,657,350	\$850,000	\$850,000
Total Operating Revenues:	\$927,460	\$1,657,350	\$850,000	\$850,000
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$927,460	\$1,657,350	\$850,000	\$850,000
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$39,598	\$65,851	\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY	\$39,598	\$65,851	\$20,000	\$20,000
Total Non-Operating Revenues (Expenses):	\$39,598	\$65,851	\$20,000	\$20,000
Income Before Capital Contributions and Transfers:	\$967,059	\$1,723,202	\$870,000	\$870,000
Category: 095 OTHER FINANCING USES				
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$504,978)	(\$652,401)	(\$1,500,000)	(\$1,500,000)
OTHER FINANCING USES	(\$504,978)	(\$652,401)	(\$1,500,000)	(\$1,500,000)
Change in Net Assets	\$462,080	\$1,070,800	(\$630,000)	(\$630,000)
Net Assets - Beginning Balance	\$3,423,005	\$3,885,086	\$4,955,886	\$4,955,886
Net Assets - Ending Balance	\$3,885,086	\$4,955,886	\$4,325,886	\$4,325,886

Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$462,080	\$1,070,800	(\$630,000)	(\$630,000)

PUBLIC WORKS-SOLID WASTE ADMINISTRATION

Fund 207 Solid Waste Disposal Admin

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget operates as an Enterprise Fund and finances the County's solid waste program. This program includes solid waste collection and disposal and septage disposal. The City of Redding, under contract to the County, operates the Richard W. Curry West Central Landfill. Transfer stations and the collection of solid waste are done under franchise agreements with private companies. County-staff provide necessary permit requirements, including monitoring and testing, administration and supervision.

BUDGET REQUESTS

Total FY 2019-20 requested appropriations are \$10,310,952 which is an approximate 83% increase from the FY 2018-19 Adjusted Budget. This increase is primarily attributed to several larger projects which are planned for FY 2019-20. Those projects include: West Central Landfill Area 1 Closure, Buckeye Landfill Improvements, West Central Landfall Transfer Area Improvements, West Central Landfill Storm Water Improvements, and West Central Landfill Unit 4C Improvements. FY 2019-20 requested revenue is also increased by \$5,235,000 as compared to FY 2018-19. This increase in revenue is also primarily attributed to the anticipated projects for FY 2019-20 and depicted by revenue transfers from the West Central Landfill Replacement and Improvement Fund and the West Central Landfill Closure/Post-Closure Fund.

This cost center has a budget deficit in the amount of \$2,630,952, which will be covered by the Solid Waste fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

SUMMARY OF RECOMMENDATIONS

The CEO recommends a net-zero technical adjustment.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684700 COLLECTORS FEES	\$376,025	\$344,306	\$400,000	\$400,000	
684701 SEPTIC FEES	\$556,395	\$550,963	\$550,000	\$550,000	
692700 REIMB MISC SERVICES	\$213,162	\$305,202	\$200,000	\$200,000	
CHARGES FOR SERVICES	\$1,145,582	\$1,200,472	\$1,150,000	\$1,150,000	
Total Operating Revenues:	\$1,145,582	\$1,200,472	\$1,150,000	\$1,150,000	
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$327,509	\$328,007	\$342,000	\$342,000	
011200 TERMINATION/SPECIAL PAY	(\$2,894)	(\$16,123)	\$0	\$0	
017502 OVERTIME PAY	\$0	\$516	\$30,000	\$30,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$0	\$297	\$0	\$0	
018100 EMPLOYER SHARE FICA	\$24,154	\$24,456	\$29,000	\$29,000	
018201 EMPLOYER SHARE RETIREMENT	\$58,338	\$64,716	\$75,000	\$75,000	
018205 EMPLOYER SHARE 401A	\$0	\$784	\$1,400	\$1,400	
018300 EMPLOYER SHARE HEALTH INSUR	\$54,300	\$63,593	\$65,000	\$65,000	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,824	\$9,679	\$14,000	\$14,000	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,047	\$520	\$500	\$500	
018500 WORKERS COMP EXPOSURE	\$4,122	\$2,789	\$1,000	\$1,000	
SALARIES AND BENEFITS	\$476,403	\$479,237	\$557,900	\$557,900	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$0	\$812	\$1,000	\$1,000	
032591 CHGS IT COMM	\$517	\$609	\$625	\$625	
032700 FOOD EXPENSE	\$48	\$48	\$100	\$100	
032900 HOUSEHOLD EXPENSE	\$28	\$19	\$100	\$100	
032990 CHGS OC HSHLD SVS	\$0	\$7,350	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$401	\$2,418	\$2,534	\$2,534	
033102 INSUR XP LIABILITY EXPOSURE	\$1,191	\$861	\$900	\$900	
033103 INSUR XP MISCELLANEOUS	\$372	\$310	\$300	\$300	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$25	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$52,154	\$8,067	\$20,000	\$20,000	
033547 MAINT EQP TRUCKS	\$9,830	\$12,146	\$10,000	\$10,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$385	\$355	\$500	\$500	
033791 CHGS FAC MGMT MAINT STR	\$93,795	\$59,322	\$106,244	\$106,244	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$415	\$0	\$0	
034100 MEMBERSHIPS	\$3,000	\$0	\$3,000	\$3,000	
034500 OFFICE EXPENSE	\$18,913	\$1,662	\$1,000	\$1,000	
034590 CHGS OC PHOTOCOPY SVS	\$7,894	\$0	\$4,435	\$4,435	
034591 CHGS OC POSTAGE SVS	\$410	\$0	\$2,060	\$2,060	

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER SERVICES	\$1,480	\$0	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$154,557	\$488,675	\$4,500,000	\$4,500,000	\$4,500,000
034807 PROF BANK SVS	\$2,702	\$2,282	\$3,000	\$3,000	\$3,000
034819 PROF ENGINEERING SVS	\$79,049	\$147,060	\$500,000	\$500,000	\$500,000
034826 PROF LAB SVS	\$49,577	\$57,425	\$60,000	\$60,000	\$60,000
034828 PROF LEGAL SVS	\$236	\$0	\$10,000	\$10,000	\$10,000
034829 PROF MAINTENANCE SVS	\$175,476	\$21,345	\$250,000	\$250,000	\$250,000
034832 PROF MONITORING SVS	\$244	\$2,931	\$1,000	\$1,000	\$1,000
034837 PROF PREEMPLOYMENT SVS	\$352	\$359	\$0	\$0	\$0
034850 PROF TESTING SVS	\$51,278	\$0	\$50,000	\$50,000	\$50,000
034890 CHGS FAC MGMT PROF SVS	\$0	\$96	\$100	\$100	\$100
034892 CHGS IT PROFESSIONAL SVS	\$8,156	\$7,173	\$8,000	\$8,000	\$8,000
034900 PUBLICATIONS & LEGAL NOTICES	\$7,669	\$10,494	\$5,000	\$5,000	\$5,000
035100 RENTS & LEASES OF EQUIPMENT	\$9,273	\$4,638	\$10,000	\$10,000	\$10,000
035500 MINOR EQUIPMENT	\$32	\$3,961	\$0	\$0	\$0
035590 CHGS IT SOFTWARE EQP	\$524	\$3,195	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$2,956	\$1,496	\$5,000	\$5,000	\$5,000
035592 CHGS IT TELECOMM EQP	\$19	\$21	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$95,812	\$104,596	\$150,000	\$150,000	\$150,000
035743 SP DEPT XP PERMITS/LICENSES	\$1,933	\$947	\$2,000	\$2,000	\$2,000
035900 TRANSPORTATION & TRAVEL	\$48	\$321	\$3,000	\$3,000	\$3,000
035940 TRANS/TRVL FUEL	\$3,123	\$4,459	\$5,000	\$5,000	\$5,000
036100 UTILITIES	\$24,781	\$32,441	\$100,000	\$100,000	\$100,000
SERVICES AND SUPPLIES	\$858,231	\$988,349	\$5,814,898	\$5,814,898	\$5,814,898
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$27,931	\$74,964	\$29,753	\$29,753	\$29,753
050800 TAXES & ASSESSMENTS	\$357	\$342	\$500	\$500	\$500
050900 DEPRECIATION EXPENSE	\$462,681	\$505,601	\$750,000	\$750,000	\$750,000
OTHER CHARGES	\$490,970	\$580,907	\$780,253	\$780,253	\$780,253
Total Operating Expenses:	\$1,825,604	\$2,048,495	\$7,153,051	\$7,153,051	\$7,153,051
Operating Income (Loss)	(\$680,021)	(\$848,022)	(\$6,003,051)	(\$6,003,051)	(\$6,003,051)
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050300 INTEREST ON LONG TERM DT	(\$23,346)	(\$19,359)	(\$10,000)	(\$10,000)	(\$10,000)
050321 INT L/T DT CURR INTEREST	\$1,637	\$1,685	(\$10,000)	(\$10,000)	(\$10,000)
OTHER CHARGES	(\$21,708)	(\$17,674)	(\$20,000)	(\$20,000)	(\$20,000)
Category: 400 REVENUE FROM MONEY & PROPERTY					

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
420000 INTEREST	\$46,073	\$65,134	\$30,000	\$30,000	
REVENUE FROM MONEY & PROPERTY	\$46,073	\$65,134	\$30,000	\$30,000	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$76	\$382	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$302	\$0	\$0	
MISCELLANEOUS REVENUES	\$76	\$684	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896102 GAIN ON SALE OF CAPITAL ASSETS	\$1,350	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$1,350	\$0	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$25,791	\$48,144	\$10,000	\$10,000	
Income Before Capital Contributions and Transfers:	(\$654,230)	(\$799,878)	(\$5,993,051)	(\$5,993,051)	
Category: 095 OTHER FINANCING USES					
095301 TRAN OUT ROADS	(\$100,000)	(\$708,177)	(\$1,000,000)	(\$1,000,000)	
OTHER FINANCING USES	(\$100,000)	(\$708,177)	(\$1,000,000)	(\$1,000,000)	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806206 TRANS IN WCL R & I	\$504,978	\$652,401	\$1,500,000	\$1,500,000	
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$5,000,000	\$5,000,000	
OTHR FINANCING SOURCES TRAN IN	\$504,978	\$652,401	\$6,500,000	\$6,500,000	
Change in Net Assets	(\$249,251)	(\$855,653)	(\$493,051)	(\$493,051)	
Net Assets - Beginning Balance	\$18,052,372	\$17,803,120	\$16,947,467	\$16,947,467	
Net Assets - Ending Balance	\$17,803,120	\$16,947,467	\$16,454,416	\$16,454,416	

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$139,926	\$143,858	\$147,901	\$147,901	\$147,901
RETIRE LONG TERM DEBT	\$139,926	\$143,858	\$147,901	\$147,901	\$147,901
Object: 0600 CAP ASSETS-LAND					
060000 CAPITAL ASSET LAND	\$0	\$0	\$200,000	\$200,000	\$200,000
CAP ASSETS-LAND	\$0	\$0	\$200,000	\$200,000	\$200,000
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061019 SEPTAGE POND EXPANSION	\$0	\$0	\$70,000	\$70,000	\$70,000
061045 WCL LEACHATE SYSTEM EXPANSION	\$0	\$0	\$80,000	\$80,000	\$80,000
061052 WCL GAS COLLECTION SYSTEM	\$0	\$0	\$75,000	\$75,000	\$75,000
061073 WCL UNIT 4C EXPANSION	\$0	\$0	\$260,000	\$260,000	\$260,000
061078 WCL GAS COLLECTION SYS EXPAND	\$0	\$56,700	\$0	\$0	\$0
061103 WCL TRNSF ST GUARD RAIL	\$0	\$0	\$35,000	\$35,000	\$35,000
061108 ANDRSN SEPTAGE POND GATE/POWER	\$0	\$28,626	\$0	\$0	\$0
061110 WCL TRANSFER AREA IMPROVEMENT	\$0	\$0	\$385,000	\$385,000	\$385,000
061111 WCL ELECTRICAL SVS UPGRADES	\$0	\$46,083	\$75,000	\$75,000	\$75,000
061121 GAS MIGRATION MONITORING CNTRL	\$0	\$67,820	\$0	\$0	\$0
061122 BUCKEYE LANDFILL IMPROVEMENTS	\$0	\$0	\$510,000	\$510,000	\$510,000
061125 WCL STORM WATER IMPROVEMENTS	\$0	\$0	\$225,000	\$225,000	\$225,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$199,230	\$1,715,000	\$1,715,000	\$1,715,000
Object: 0650 CAP ASSETS-EQUIPMENT					
065020 1 DATA BASE STATION	\$36,658	\$0	\$0	\$0	\$0
065313 2 PUMPS	\$0	\$0	\$75,000	\$75,000	\$75,000
065353 3 EVAPORATORS	\$120,957	\$0	\$0	\$0	\$0
CAP ASSETS-EQUIPMENT	\$157,615	\$0	\$75,000	\$75,000	\$75,000
Total Additional Appropriations:	\$297,542	\$343,089	\$2,137,901	\$2,137,901	\$2,137,901
Total Change in Net Assets:	(\$546,794)	(\$1,198,743)	(\$2,630,952)	(\$2,630,952)	(\$2,630,952)

PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL CLOSURE/POST-CLOSURE FUND

Fund 209 WCL Close/Post Close Maintenance Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

One of the conditions of the operating permit at the Richard W. Curry West Central Landfill is that a financial mechanism must be established that sets aside adequate funds to ensure that the landfill will be properly closed and maintained for thirty years after closure. In FY 2008-09, the department updated the cost estimates to determine the revenue necessary to meet these closure requirements. The study determined that the current tipping fee component being collected to pay the debt service could be redirected into the closure/post closure maintenance fund after the debt was paid off at the end of FY 2009-10. This would result in producing sufficient revenue for closure/post-closure maintenance without necessitating an increase in landfill tipping fees.

State law required that funds be set aside to pay for any corrective action to combat reasonably foreseeable releases. The Board of Supervisors made the WCL Closure/Post Closure Maintenance Fund available for corrective action by Resolution No. 2009-069.

BUDGET REQUESTS

The FY 2019-20 Requested Budget includes revenues in the amount of \$1,100,000 and expenditures in the amount of \$7,000,000. Expenditures have increased by \$4,500,000 as compared to the FY 2018-19 Adjusted Budget in large part due to the West Central Landfill Area 1 Closure project. This cost center has a budget deficit in the amount of \$5.9 million and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0209 - WCL CLOSE/POSTCLOSE MAINT
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684900 CLOSURE SURCHARGE	\$1,276,739	\$1,239,967	\$1,000,000	\$1,000,000
CHARGES FOR SERVICES	\$1,276,739	\$1,239,967	\$1,000,000	\$1,000,000
Total Operating Revenues:	\$1,276,739	\$1,239,967	\$1,000,000	\$1,000,000
Operating Expenses				
Category: 050 OTHER CHARGES				
051000 AMORTIZATION	\$737,947	\$959,418	\$2,000,000	\$2,000,000
OTHER CHARGES	\$737,947	\$959,418	\$2,000,000	\$2,000,000
Total Operating Expenses:	\$737,947	\$959,418	\$2,000,000	\$2,000,000
Operating Income (Loss)	\$538,792	\$280,548	(\$1,000,000)	(\$1,000,000)
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$167,429	\$265,736	\$100,000	\$100,000
REVENUE FROM MONEY & PROPERTY	\$167,429	\$265,736	\$100,000	\$100,000
Total Non-Operating Revenues (Expenses):	\$167,429	\$265,736	\$100,000	\$100,000
Income Before Capital Contributions and Transfers:	\$706,221	\$546,285	(\$900,000)	(\$900,000)
Category: 095 OTHER FINANCING USES				
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$5,000,000)	(\$5,000,000)
OTHER FINANCING USES	\$0	\$0	(\$5,000,000)	(\$5,000,000)
Change in Net Assets	\$706,221	\$546,285	(\$5,900,000)	(\$5,900,000)
Net Assets - Beginning Balance	\$2,225,478	\$2,931,700	\$3,477,986	\$3,477,986
Net Assets - Ending Balance	\$2,931,700	\$3,477,986	(\$2,422,013)	(\$2,422,013)

Fund Title: 0209 - WCL CLOSE/POSTCLOSE MAINT
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$706,221	\$546,285	(\$5,900,000)	(\$5,900,000)

SHASTA COUNTY TRANSIT
Fund 0210 Shasta County Transit
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget unit is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area. Expenses for the Redding Area Bus Authority (RABA) joint powers authority flow through this fund. Funds for this budget originate from Federal Transit Administration grant funds and Transportation Development Act Funds available to the County. This budget unit requires no General Fund support.

BUDGET REQUESTS

The FY 2019-20 requested budget includes expenditures in the amount of \$588,157 and revenue in the amount of \$588,157.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Expenses for the RABA joint powers authority and Burney Express flow through this fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 500 INTERGOVERNMENTAL REVENUES				
560870 FEDERAL TRANSIT ACT SEC 5311	\$527,061	\$397,687	\$565,157	\$565,157
INTERGOVERNMENTAL REVENUES	\$527,061	\$397,687	\$565,157	\$565,157
Category: 600 CHARGES FOR SERVICES				
692013 TRANSPTN FAREBOX BUS REVENUE	\$24,569	\$19,023	\$23,000	\$23,000
CHARGES FOR SERVICES	\$24,569	\$19,023	\$23,000	\$23,000
Total Operating Revenues:	\$551,631	\$416,710	\$588,157	\$588,157
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
034800 PROF & SPECIAL SERVICES	\$7,500	\$7,500	\$9,000	\$9,000
034802 PROF ADMIN SVS	\$19,490	\$7,555	\$25,000	\$25,000
SERVICES AND SUPPLIES	\$26,990	\$15,055	\$34,000	\$34,000
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,638	\$4,539	\$4,157	\$4,157
OTHER CHARGES	\$2,638	\$4,539	\$4,157	\$4,157
Total Operating Expenses:	\$29,628	\$19,595	\$38,157	\$38,157
Operating Income (Loss)	\$522,002	\$397,115	\$550,000	\$550,000
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	(\$100)	\$0	\$0
SERVICES AND SUPPLIES	\$0	(\$100)	\$0	\$0
Category: 050 OTHER CHARGES				
051385 CONTR TO RABA	(\$523,116)	(\$611,223)	(\$550,000)	(\$550,000)
OTHER CHARGES	(\$523,116)	(\$611,223)	(\$550,000)	(\$550,000)
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,113	(\$467)	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$1,113	(\$467)	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$522,002)	(\$611,791)	(\$550,000)	(\$550,000)
Income Before Captial Contributions and Transfers:	\$0	(\$214,676)	\$0	\$0

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Change in Net Assets	\$0	(\$214,676)		\$0	\$0
Net Assets - Beginning Balance	\$0	\$0		(\$214,676)	(\$214,676)
Net Assets - Ending Balance	\$0	(\$214,676)		(\$214,676)	(\$214,676)

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	(\$214,676)	\$0	\$0

PUBLIC WORKS-COUNTY SERVICE AREAS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the administration of the budget units used to account for thirteen County Service Areas (CSAs). A broad range of services are provided to County residents in these districts including water, sanitary sewer, and storm drain services. A brief description of these districts, including service-financing and budget-related issues, is provided below. CSA #15 (Fund 386) and CSA #7 (fund 393) are included with the Special Districts.

COUNTY SERVICE AREAS (CSAs)

There are currently thirteen active CSAs providing water, sewer, road improvements, park maintenance, and street lighting services to County residents. Eight of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2-Lakehead area, CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Shingletown area, CSA #23-Crag View area, and CSA #25-Keswick area. These CSAs, combined, serve approximately 1,300 customers and operate as enterprise funds, with water use charges and related fees used as the basis for financing service delivery and system operation and maintenance.

There are three CSAs which provide sanitary sewer service to commercial development and residential communities: CSA #8-Palo Cedro, CSA #13-Alpine Meadows, and CSA #17-Cottonwood. These CSAs, combined, serve approximately 1,400 customers and are established as enterprise funds. Customers pay monthly service and stand-by charges to finance system operation and maintenance. In addition, property owners may be subject to an assessment to meet the debt service requirements incurred when the system was constructed.

Two CSAs were established in the early 1980s to maintain rural subdivision roads: CSA #10-Shasta Lake Ranchos, located south of Jones Valley; and CSA #12-Holiday Acres, located near to Hwy 299E. Due to the paving and improvement work in the two CSAs being complete, and there is no longer a need to operate these units as a CSA, property owners elected to convert them to subsidiary Permanent Road Divisions in FY1996-97.

There are two other CSAs which are virtually inactive in terms of budget, administration and operations and maintenance: CSA #7-Burney Storm Drain (Fund 393) and CSA #14-Belmont Storm Drain (Fund 385), plus a third storm drain: Burney Meadows Street Storm Drain (Fund 301).

SUMMARY OF RECOMMENDATIONS

The CEO recommends an adjustment in the CSA #25-Keswick budget of \$2,529 in expenditures for a data entry correction and an adjustment in the Jordan Manor PRD Admin budget of \$-416 in expenditures for a data entry correction.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Shasta Local Agency Formation Commission (Shasta LAFCO) recently approved the annexation of CSA #25-Keswick into the Shasta Community Services District sphere of influence and the dissolution of CSA #25-Keswick. With this action, the FY 2019-20 Recommended Budget for CSA #25-Keswick is presented to support the financial transactions and requirements associated with the transition/dissolution.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0346 - CSA #2 SUGARLOAF CAPITAL IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,862	\$4,862	\$4,863	\$4,863	\$4,863
CHARGES FOR SERVICES	\$4,862	\$4,862	\$4,863	\$4,863	\$4,863
Total Operating Revenues:	\$4,862	\$4,862	\$4,863	\$4,863	\$4,863
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$4,862	\$4,862	\$4,863	\$4,863	\$4,863
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$22	\$48	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$22	\$48	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$22	\$48	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$4,884	\$4,911	\$4,863	\$4,863	\$4,863
Category: 095 OTHER FINANCING USES					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$4,800)	(\$6,500)	\$0	\$0	\$0
OTHER FINANCING USES	(\$4,800)	(\$6,500)	\$0	\$0	\$0
Change in Net Assets	\$84	(\$1,588)	\$4,863	\$4,863	\$4,863
Net Assets - Beginning Balance	\$1,811	\$1,896	\$307	\$307	\$307
Net Assets - Ending Balance	\$1,896	\$307	\$5,170	\$5,170	\$5,170

Fund Title: 0346 - CSA #2 SUGARLOAF CAPITAL IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$84	(\$1,588)	\$4,863	\$4,863

Fund Title: 0348 - CSA #8 PALO CEDRO SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,918	\$2,122	\$500	\$500	\$500
REVENUE FROM MONEY & PROPERTY	\$1,918	\$2,122	\$500	\$500	\$500
Total Non-Operating Revenues (Expenses):	\$1,918	\$2,122	\$500	\$500	\$500
Income Before Capital Contributions and Transfers:	\$1,918	\$2,122	\$500	\$500	\$500
Category: 095 OTHER FINANCING USES					
096378 TRAN OUT CSA#8 P CEDRO SEWER	\$0	(\$135,000)	\$0	\$0	\$0
OTHER FINANCING USES	\$0	(\$135,000)	\$0	\$0	\$0
Change in Net Assets	\$1,918	(\$132,877)	\$500	\$500	\$500
Net Assets - Beginning Balance	\$170,964	\$172,882	\$40,005	\$40,005	\$40,005
Net Assets - Ending Balance	\$172,882	\$40,005	\$40,505	\$40,505	\$40,505

Fund Title: 0348 - CSA #8 PALO CEDRO SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$1,918	(\$132,877)	\$500	\$500

Fund Title: 0349 - CSA #17 COTTONWOOD SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Total Operating Revenues:	\$0	\$0	\$0	\$0
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,460	\$1,903	\$500	\$500
REVENUE FROM MONEY & PROPERTY	\$1,460	\$1,903	\$500	\$500
Total Non-Operating Revenues (Expenses):	\$1,460	\$1,903	\$500	\$500
Income Before Capital Contributions and Transfers:	\$1,460	\$1,903	\$500	\$500
Category: 095 OTHER FINANCING USES				
096387 TRAN OUT CSA#17 CTWD SWR	\$0	(\$130,000)	(\$130,000)	(\$130,000)
OTHER FINANCING USES	\$0	(\$130,000)	(\$130,000)	(\$130,000)
Change in Net Assets	\$1,460	(\$128,096)	(\$129,500)	(\$129,500)
Net Assets - Beginning Balance	\$130,208	\$131,669	\$3,572	\$3,572
Net Assets - Ending Balance	\$131,669	\$3,572	(\$125,927)	(\$125,927)

Fund Title: 0349 - CSA #17 COTTONWOOD SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$1,460	(\$128,096)	(\$129,500)	(\$129,500)

Fund Title: 0350 - CSA #6 JONES VLY WTR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$24	\$62	\$10	\$10
	REVENUE FROM MONEY & PROPERTY	\$24	\$62	\$10	\$10
Category: 600	CHARGES FOR SERVICES				
668912	S/A JONES VLY CAP IMP PARCEL	\$2,354	\$2,217	\$25,000	\$25,000
	CHARGES FOR SERVICES	\$2,354	\$2,217	\$25,000	\$25,000
Total Non-Operating Revenues (Expenses):	\$2,379	\$2,279	\$25,010	\$25,010	\$25,010
Income Before Captial Contributions and Transfers:	\$2,379	\$2,279	\$25,010	\$25,010	\$25,010
Category: 095	OTHER FINANCING USES				
096377	TRAN OUT CSA#6 JONES VLY WTR	\$0	(\$5,000)	\$0	\$0
	OTHER FINANCING USES	\$0	(\$5,000)	\$0	\$0
Change in Net Assets	\$2,379	(\$2,720)	\$25,010	\$25,010	\$25,010
	Net Assets - Beginning Balance	\$1,311	\$3,691	\$971	\$971
	Net Assets - Ending Balance	\$3,691	\$971	\$25,981	\$25,981

Fund Title: 0350 - CSA #6 JONES VLY WTR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$2,379	(\$2,720)	\$25,010	\$25,010

Fund Title: 0352 - CSA #6 JONES VLY B/S 97
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Total Operating Revenues:	\$0	\$0	\$0	\$0
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
034800 PROF & SPECIAL SERVICES	\$2,673	\$2,579	\$5,000	\$5,000
SERVICES AND SUPPLIES	\$2,673	\$2,579	\$5,000	\$5,000
Total Operating Expenses:	\$2,673	\$2,579	\$5,000	\$5,000
Operating Income (Loss)	(\$2,673)	(\$2,579)	(\$5,000)	(\$5,000)
Non-Operating Revenues (Expenses)				
Category: 050 OTHER CHARGES				
050321 INT L/T DT CURR INTEREST	(\$23,974)	(\$23,269)	(\$24,000)	(\$24,000)
OTHER CHARGES	(\$23,974)	(\$23,269)	(\$24,000)	(\$24,000)
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,246	\$1,858	\$800	\$800
REVENUE FROM MONEY & PROPERTY	\$1,246	\$1,858	\$800	\$800
Category: 600 CHARGES FOR SERVICES				
668230 S/A JONES VALLEY WTR 1997	\$27,796	\$27,451	\$26,000	\$26,000
668999 SPECIAL ASSESSMENT PRINCIPAL	\$14,000	\$15,000	\$16,000	\$16,000
CHARGES FOR SERVICES	\$41,796	\$42,451	\$42,000	\$42,000
Total Non-Operating Revenues (Expenses):	\$19,068	\$21,040	\$18,800	\$18,800
Income Before Captial Contributions and Transfers:	\$16,395	\$18,461	\$13,800	\$13,800
Change in Net Assets	\$16,395	\$18,461	\$13,800	\$13,800
Net Assets - Beginning Balance	\$102,900	\$105,295	\$123,756	\$123,756
Net Assets - Ending Balance	\$119,295	\$123,756	\$137,556	\$137,556

Fund Title: 0352 - CSA #6 JONES VLY B/S 97
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$14,000	\$15,000	\$16,000	\$16,000
RETIRE LONG TERM DEBT	\$14,000	\$15,000	\$16,000	\$16,000
Total Additional Appropriations:	\$14,000	\$15,000	\$16,000	\$16,000
Total Change in Net Assets:	\$2,395	\$3,461	(\$2,200)	(\$2,200)

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0354 - CSA #3 CASTELLA WATER B/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0354 - CSA #3 CASTELLA WATER B/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0355 - CSA #2 SUGARLOAF WATER D/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0355 - CSA #2 SUGARLOAF WATER D/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,999	(\$28,795)	\$0	\$0
CHARGES FOR SERVICES	\$2,999	(\$28,795)	\$0	\$0
Total Operating Revenues:	\$2,999	(\$28,795)	\$0	\$0
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
034807 PROF BANK SVS	\$0	\$10	\$0	\$0
SERVICES AND SUPPLIES	\$0	\$10	\$0	\$0
Total Operating Expenses:	\$0	\$10	\$0	\$0
Operating Income (Loss)	\$2,999	(\$28,805)	\$0	\$0
Non-Operating Revenues (Expenses)				
Category: 050 OTHER CHARGES				
050321 INT L/T DT CURR INTEREST	(\$4,000)	(\$2,962)	\$0	\$0
OTHER CHARGES	(\$4,000)	(\$2,962)	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$408	\$542	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$408	\$542	\$0	\$0
Category: 600 CHARGES FOR SERVICES				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$28,000	\$59,000	\$0	\$0
CHARGES FOR SERVICES	\$28,000	\$59,000	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$24,407	\$56,580	\$0	\$0
Income Before Captial Contributions and Transfers:	\$27,407	\$27,774	\$0	\$0
Category: 095 OTHER FINANCING USES				
096377 TRAN OUT CSA#6 JONES VLY WTR	\$0	\$0	(\$7,444)	(\$7,444)
OTHER FINANCING USES	\$0	\$0	(\$7,444)	(\$7,444)
Change in Net Assets	\$27,407	\$27,774	(\$7,444)	(\$7,444)

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Assets - Beginning Balance	\$35,494	\$34,901		\$62,676	\$62,676
Net Assets - Ending Balance	\$62,901	\$62,676		\$55,232	\$55,232

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$28,000	\$59,000	\$0	\$0
RETIRE LONG TERM DEBT	\$28,000	\$59,000	\$0	\$0
Total Additional Appropriations:	\$28,000	\$59,000	\$0	\$0
Total Change in Net Assets:	(\$592)	(\$31,225)	(\$7,444)	(\$7,444)

Fund Title: 0358 - CSA #17 COTTONWOOD SWR B/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0358 - CSA #17 COTTONWOOD SWR B/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$436	\$640	\$250	\$250	\$250
REVENUE FROM MONEY & PROPERTY	\$436	\$640	\$250	\$250	\$250
Total Non-Operating Revenues (Expenses):	\$436	\$640	\$250	\$250	\$250
Income Before Captial Contributions and Transfers:	\$436	\$640	\$250	\$250	\$250
Change in Net Assets	\$436	\$640	\$250	\$250	\$250
Net Assets - Beginning Balance	\$18,919	\$19,355	\$19,996	\$19,996	\$19,996
Net Assets - Ending Balance	\$19,355	\$19,996	\$20,246	\$20,246	\$20,246

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$0	\$0	\$20,000	\$20,000
RETIRE LONG TERM DEBT	\$0	\$0	\$20,000	\$20,000
Total Additional Appropriations:	\$0	\$0	\$20,000	\$20,000
Total Change in Net Assets:	\$436	\$640	(\$19,750)	(\$19,750)

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$1,308	\$1,739	\$1,000	\$1,000	\$1,000
693020 WATER SERVICE COLLECTIONS	\$56,281	\$65,840	\$72,000	\$72,000	\$72,000
CHARGES FOR SERVICES	\$57,589	\$67,579	\$73,000	\$73,000	\$73,000
Total Operating Revenues:	\$57,589	\$67,579	\$73,000	\$73,000	\$73,000
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$245	\$215	\$300	\$300	\$300
033103 INSUR XP MISCELLANEOUS	\$166	\$124	\$120	\$120	\$120
033500 MAINTENANCE OF EQUIPMENT	\$2,304	\$4,344	\$2,500	\$2,500	\$2,500
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$1,000	\$1,000	\$1,000
033791 CHGS FAC MGMT MAINT STR	\$0	\$0	\$1,000	\$1,000	\$1,000
034100 MEMBERSHIPS	\$155	\$150	\$200	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$395	\$323	\$382	\$382	\$382
034800 PROF & SPECIAL SERVICES	\$5,058	\$5,106	\$10,000	\$10,000	\$10,000
034826 PROF LAB SVS	\$3,138	\$2,506	\$5,000	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$30,275	\$28,675	\$35,000	\$35,000	\$35,000
034900 PUBLICATIONS & LEGAL NOTICES	\$951	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$429	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$409	\$561	\$1,000	\$1,000	\$1,000
035900 TRANSPORTATION & TRAVEL	\$6,354	\$6,512	\$7,000	\$7,000	\$7,000
036100 UTILITIES	\$7,796	\$8,160	\$10,000	\$10,000	\$10,000
SERVICES AND SUPPLIES	\$57,252	\$57,110	\$73,502	\$73,502	\$73,502
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,830	\$3,254	\$4,121	\$4,121	\$4,121
050800 TAXES & ASSESSMENTS	\$50	\$51	\$250	\$250	\$250
050900 DEPRECIATION EXPENSE	\$41,199	\$41,199	\$41,199	\$41,199	\$41,199
051100 BAD DEBTS	\$7	\$0	\$0	\$0	\$0
OTHER CHARGES	\$46,088	\$44,506	\$45,570	\$45,570	\$45,570
Total Operating Expenses:	\$103,340	\$101,616	\$119,072	\$119,072	\$119,072
Operating Income (Loss)	(\$45,750)	(\$34,036)	(\$46,072)	(\$46,072)	(\$46,072)
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$417)	\$0	\$0	\$0	\$0

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SERVICES AND SUPPLIES	(417)		\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$58		\$146	\$50	\$50
REVENUE FROM MONEY & PROPERTY	\$58		\$146	\$50	\$50
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$12		\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$12		\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(346)		\$146	\$50	\$50
Income Before Captial Contributions and Transfers:	(\$46,097)		(\$33,890)	(\$46,022)	(\$46,022)
Change in Net Assets	(\$46,097)		(\$33,890)	(\$46,022)	(\$46,022)
Net Assets - Beginning Balance	\$713,743		\$669,746	\$635,855	\$635,855
Net Assets - Ending Balance	\$667,646		\$635,855	\$589,833	\$589,833

Fund Title: 0374 - CSA #3 CASTELLA WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$46,097)	(\$33,890)	(\$46,022)	(\$46,022)

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668194 S/A DEL WATER CURR	\$0	\$40	\$0	\$0
693020 WATER SERVICE COLLECTIONS	\$37,221	\$60,871	\$65,000	\$65,000
CHARGES FOR SERVICES	\$37,221	\$60,912	\$65,000	\$65,000
Total Operating Revenues:	\$37,221	\$60,912	\$65,000	\$65,000
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
033103 INSUR XP MISCELLANEOUS	\$84	\$63	\$60	\$60
033500 MAINTENANCE OF EQUIPMENT	\$3,977	\$2,076	\$10,000	\$10,000
033791 CHGS FAC MGMT MAINT STR	\$4,572	\$176	\$1,000	\$1,000
034100 MEMBERSHIPS	\$155	\$150	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$524	\$490	\$637	\$637
034800 PROF & SPECIAL SERVICES	\$8,232	\$4,675	\$15,000	\$15,000
034826 PROF LAB SVS	\$4,090	\$3,951	\$5,000	\$5,000
034829 PROF MAINTENANCE SVS	\$51,754	\$51,161	\$50,000	\$50,000
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$1,287	\$0	\$0
035500 MINOR EQUIPMENT	\$128	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,203	\$13,003	\$1,500	\$1,500
036100 UTILITIES	\$4,619	\$8,268	\$8,000	\$8,000
SERVICES AND SUPPLIES	\$79,343	\$85,304	\$91,397	\$91,397
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,938	\$3,966	\$12,045	\$12,045
050900 DEPRECIATION EXPENSE	\$4,657	\$9,148	\$25,000	\$25,000
051100 BAD DEBTS	\$0	\$0	\$0	\$0
OTHER CHARGES	\$7,596	\$13,114	\$37,045	\$37,045
Total Operating Expenses:	\$86,940	\$98,419	\$128,442	\$128,442
Operating Income (Loss)	(\$49,718)	(\$37,507)	(\$63,442)	(\$63,442)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$231)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$231)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	(\$1,107)	(\$2,369)	\$0	\$0

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	(\$1,107)	(\$2,369)		\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
560502 FED WATER SYSTEM IMPROVE GRANT	\$9,293	\$0		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$9,293	\$0		\$0	\$0
Total Non-Operating Revenues (Expenses):	\$7,954	(\$2,369)		\$0	\$0
Income Before Captial Contributions and Transfers:	(\$41,764)	(\$39,876)		(\$63,442)	(\$63,442)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806346 TRAN IN CSA #2 SGRLF CAP IMP	\$4,800	\$6,500		\$0	\$0
806371 TRAN IN SHASTA CO WATER AGENCY	\$20,000	\$50,000		\$25,000	\$25,000
OTHR FINANCING SOURCES TRAN IN	\$24,800	\$56,500		\$25,000	\$25,000
Change in Net Assets	(\$16,964)	\$16,623		(\$38,442)	(\$38,442)
Net Assets - Beginning Balance	\$4,214	\$169,044		\$185,667	\$185,667
Net Assets - Ending Balance	(\$12,749)	\$185,667		\$147,225	\$147,225

Fund Title: 0375 - CSA #2 SUGARLOAF WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061044 WATER SYSTEM UPGRADE	\$1,998	\$212,417	\$350,000	\$350,000	\$350,000
061119 SUGARLOAF2 WELL IMRVMNT	\$101,649	\$0	\$0	\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$103,647	\$212,417	\$350,000	\$350,000	\$350,000
Total Additional Appropriations:	\$103,647	\$212,417	\$350,000	\$350,000	\$350,000
Total Change in Net Assets:	(\$120,612)	(\$195,794)	(\$388,442)	(\$388,442)	(\$388,442)

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,806	\$12,747	\$13,000	\$13,000
668194 S/A DEL WATER CURR	\$1,842	\$15,671	\$5,000	\$5,000
693020 WATER SERVICE COLLECTIONS	\$223,731	\$270,763	\$400,000	\$400,000
693900 CONNECTION FEES	\$210	\$450	\$0	\$0
CHARGES FOR SERVICES	\$238,591	\$299,632	\$418,000	\$418,000
Category: 700 MISCELLANEOUS REVENUES				
797600 MISCELLANEOUS SALES	\$0	\$193	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$193	\$0	\$0
Total Operating Revenues:	\$238,591	\$299,825	\$418,000	\$418,000
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$544	\$216	\$1,000	\$1,000
033103 INSUR XP MISCELLANEOUS	\$1,192	\$895	\$540	\$540
033500 MAINTENANCE OF EQUIPMENT	\$12,428	\$91,123	\$10,000	\$10,000
033791 CHGS FAC MGMT MAINT STR	\$536	\$275	\$600	\$600
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$740	\$0	\$2,000	\$2,000
034100 MEMBERSHIPS	\$155	\$150	\$200	\$200
034591 CHGS OC POSTAGE SVS	\$3,877	\$2,988	\$4,226	\$4,226
034800 PROF & SPECIAL SERVICES	\$107,354	\$126,856	\$150,000	\$150,000
034826 PROF LAB SVS	\$16,380	\$5,727	\$20,000	\$20,000
034829 PROF MAINTENANCE SVS	\$126,621	\$117,230	\$150,000	\$150,000
034900 PUBLICATIONS & LEGAL NOTICES	\$706	\$0	\$1,000	\$1,000
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$40,277	\$500	\$500
035500 MINOR EQUIPMENT	\$55	\$94	\$500	\$500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,351	\$4,211	\$3,000	\$3,000
035900 TRANSPORTATION & TRAVEL	\$3,907	\$3,881	\$4,000	\$4,000
036100 UTILITIES	\$51,788	\$49,840	\$50,000	\$50,000
SERVICES AND SUPPLIES	\$327,641	\$443,768	\$397,566	\$397,566
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,166	\$10,443	\$11,800	\$11,800
050800 TAXES & ASSESSMENTS	\$619	\$622	\$650	\$650
050900 DEPRECIATION EXPENSE	\$277,857	\$277,857	\$300,000	\$300,000
051100 BAD DEBTS	\$72	\$0	\$0	\$0
OTHER CHARGES	\$287,715	\$288,923	\$312,450	\$312,450
Total Operating Expenses:	\$615,357	\$732,691	\$710,016	\$710,016

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	(\$376,765)	(\$432,866)	(\$292,016)	(\$292,016)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$20,000)	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$133)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$20,133)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	(\$756)	(\$2,369)	\$0	\$0
REVENUE FROM MONEY & PROPERTY	(\$756)	(\$2,369)	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
544000 STATE AID STORM DAMAGE	\$1,397	\$0	\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$5,081	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$6,479	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$49	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$49	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$14,361)	(\$2,369)	\$0	\$0
Income Before Captial Contributions and Transfers:	(\$391,127)	(\$435,236)	(\$292,016)	(\$292,016)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
806350 TRAN IN CSA #6 JONES VALLEY	\$0	\$5,000	\$0	\$0
806357 TRAN IN CSA #6 JONES VALLEY DS	\$0	\$0	\$7,444	\$7,444
OTHR FINANCING SOURCES TRAN IN	\$0	\$5,000	\$7,444	\$7,444
Change in Net Assets	(\$391,127)	(\$430,236)	(\$284,572)	(\$284,572)
Net Assets - Beginning Balance	\$9,339,956	\$9,083,106	\$8,652,870	\$8,652,870
Net Assets - Ending Balance	\$8,948,829	\$8,652,870	\$8,368,298	\$8,368,298

Fund Title: 0377 - CSA #6 JONES VALLEY WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$391,127)	(\$430,236)	(\$284,572)	(\$284,572)

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668122 S/A SEWER ASMT CURR	\$381	\$141	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$32,242	\$42,315	\$60,000	\$60,000	
693500 SEWER SERVICE CHARGES	\$124,475	\$147,137	\$200,000	\$200,000	
693900 CONNECTION FEES	\$1,750	\$8,750	\$0	\$0	
CHARGES FOR SERVICES	\$158,849	\$198,345	\$260,000	\$260,000	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$0	\$28	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$28	\$0	\$0	
Total Operating Revenues:	\$158,849	\$198,373	\$260,000	\$260,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,876	\$2,959	\$3,500	\$3,500	
032900 HOUSEHOLD EXPENSE	\$8	\$0	\$0	\$0	
033103 INSUR XP MISCELLANEOUS	\$768	\$576	\$540	\$540	
033500 MAINTENANCE OF EQUIPMENT	\$2,792	\$10,528	\$10,000	\$10,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$36	\$41	\$37	\$37	
033791 CHGS FAC MGMT MAINT STR	\$900	\$39,850	\$1,000	\$1,000	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$494	\$0	\$500	\$500	
034100 MEMBERSHIPS	\$155	\$150	\$200	\$200	
034591 CHGS OC POSTAGE SVS	\$1,003	\$1,187	\$1,581	\$1,581	
034800 PROF & SPECIAL SERVICES	\$5,030	\$55,588	\$25,000	\$25,000	
034826 PROF LAB SVS	\$6,364	\$5,246	\$5,000	\$5,000	
034829 PROF MAINTENANCE SVS	\$53,475	\$36,339	\$60,000	\$60,000	
034832 PROF MONITORING SVS	\$105,075	\$94,595	\$125,000	\$125,000	
034892 CHGS IT PROFESSIONAL SVS	\$1,413	\$1,058	\$1,162	\$1,162	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$124	\$0	\$0	
035500 MINOR EQUIPMENT	\$1,827	\$826	\$2,000	\$2,000	
035591 CHGS IT HARDWARE EQP	\$265	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,746	\$20,303	\$25,000	\$25,000	
035900 TRANSPORTATION & TRAVEL	\$3,907	\$3,881	\$3,000	\$3,000	
036100 UTILITIES	\$49,349	\$53,803	\$60,000	\$60,000	
SERVICES AND SUPPLIES	\$253,493	\$327,062	\$323,520	\$323,520	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$2,502	\$7,517	\$5,131	\$5,131	
050900 DEPRECIATION EXPENSE	\$95,777	\$95,777	\$100,000	\$100,000	
051100 BAD DEBTS	(\$6)	\$0	\$0	\$0	

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER CHARGES	\$98,273	\$103,294	\$105,131	\$105,131
Total Operating Expenses:	\$351,767	\$430,357	\$428,651	\$428,651
Operating Income (Loss)	(\$192,918)	(\$231,983)	(\$168,651)	(\$168,651)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$226)	\$0	\$0	\$0
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$95)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$321)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,461	\$964	\$400	\$400
REVENUE FROM MONEY & PROPERTY	\$1,461	\$964	\$400	\$400
Total Non-Operating Revenues (Expenses):	\$1,140	\$964	\$400	\$400
Income Before Capital Contributions and Transfers:	(\$191,778)	(\$231,019)	(\$168,251)	(\$168,251)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
806348 TRAN IN CSA #8 PALO CEDRO	\$0	\$135,000	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$0	\$135,000	\$0	\$0
Change in Net Assets	(\$191,778)	(\$96,019)	(\$168,251)	(\$168,251)
Net Assets - Beginning Balance	\$1,461,598	\$1,269,820	\$1,173,801	\$1,173,801
Net Assets - Ending Balance	\$1,269,820	\$1,173,801	\$1,005,550	\$1,005,550

Fund Title: 0378 - CSA #8 PALO CEDRO SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$191,778)	(\$96,019)	(\$168,251)	(\$168,251)

Fund Title: 0379 - CSA #9 OLD OREGON TRAIL SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0379 - CSA #9 OLD OREGON TRAIL SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668242 S/A DEL SEWER CURR	\$217	\$1,215	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$17,167	\$16,372	\$23,000	\$23,000	
693500 SEWER SERVICE CHARGES	\$23,661	\$28,692	\$28,000	\$28,000	
693900 CONNECTION FEES	\$210	\$0	\$0	\$0	
CHARGES FOR SERVICES	\$41,256	\$46,280	\$51,000	\$51,000	
Total Operating Revenues:	\$41,256	\$46,280	\$51,000	\$51,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,581	\$1,576	\$2,000	\$2,000	
033500 MAINTENANCE OF EQUIPMENT	\$524	\$0	\$5,000	\$5,000	
033791 CHGS FAC MGMT MAINT STR	\$600	\$2,264	\$600	\$600	
034100 MEMBERSHIPS	\$345	\$170	\$350	\$350	
034591 CHGS OC POSTAGE SVS	\$282	\$277	\$365	\$365	
034800 PROF & SPECIAL SERVICES	\$0	\$675	\$0	\$0	
034826 PROF LAB SVS	\$1,052	\$1,484	\$2,000	\$2,000	
034829 PROF MAINTENANCE SVS	\$11,378	\$7,370	\$12,000	\$12,000	
034832 PROF MONITORING SVS	\$22,482	\$16,133	\$23,000	\$23,000	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$254	\$0	\$0	
035500 MINOR EQUIPMENT	\$0	\$26	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$7,220	\$7,929	\$8,000	\$8,000	
036100 UTILITIES	\$3,365	\$4,214	\$7,000	\$7,000	
SERVICES AND SUPPLIES	\$48,834	\$42,377	\$60,315	\$60,315	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$3,984	\$2,992	\$2,838	\$2,838	
050900 DEPRECIATION EXPENSE	\$4,495	\$4,495	\$4,495	\$4,495	
050901 DEPR XP WATER	\$2,575	\$2,575	\$2,575	\$2,575	
051100 BAD DEBTS	(\$1)	\$0	\$0	\$0	
OTHER CHARGES	\$11,053	\$10,062	\$9,908	\$9,908	
Total Operating Expenses:	\$59,887	\$52,440	\$70,223	\$70,223	
Operating Income (Loss)	(\$18,630)	(\$6,159)	(\$19,223)	(\$19,223)	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$21	\$59	\$0	\$0	

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$21	\$59		\$0	\$0
Total Non-Operating Revenues (Expenses):	\$21	\$59		\$0	\$0
Income Before Captial Contributions and Transfers:	(\$18,609)	(\$6,100)		(\$19,223)	(\$19,223)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806371 TRAN IN SHASTA CO WATER AGENCY	\$20,000	\$10,000		\$10,000	\$10,000
OTHR FINANCING SOURCES TRAN IN	\$20,000	\$10,000		\$10,000	\$10,000
Change in Net Assets	\$1,390	\$3,899		(\$9,223)	(\$9,223)
Net Assets - Beginning Balance	\$111,810	\$113,200		\$117,100	\$117,100
Net Assets - Ending Balance	\$113,200	\$117,100		\$107,877	\$107,877

Fund Title: 0384 - CSA #13 ALPINE MEADOWS SWR/M
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$1,667	\$1,667
RETIRE LONG TERM DEBT	\$0	\$0	\$1,667	\$1,667
Total Additional Appropriations:	\$0	\$0	\$1,667	\$1,667
Total Change in Net Assets:	\$1,390	\$3,899	(\$10,890)	(\$10,890)

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668122 S/A SEWER ASMT CURR	\$58,966	\$72,532	\$50,000	\$50,000	\$50,000
693060 INSPECTION FEES	\$450	\$1,500	\$0	\$0	\$0
693500 SEWER SERVICE CHARGES	\$791,030	\$877,541	\$800,000	\$800,000	\$800,000
CHARGES FOR SERVICES	\$850,447	\$951,573	\$850,000	\$850,000	\$850,000
Total Operating Revenues:	\$850,447	\$951,573	\$850,000	\$850,000	\$850,000
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,516	\$2,790	\$3,000	\$3,000	\$3,000
032591 CHGS IT COMM	\$104	\$114	\$116	\$116	\$116
032900 HOUSEHOLD EXPENSE	\$2,554	\$6,716	\$8,000	\$8,000	\$8,000
032992 CHGS FAC MGMT HSHLD XP	\$863	\$1,244	\$976	\$976	\$976
033103 INSUR XP MISCELLANEOUS	\$2,352	\$1,764	\$1,764	\$1,764	\$1,764
033105 INSUR XP LIABILITY EXPERIENCE	\$33,331	\$4,421	\$20,000	\$20,000	\$20,000
033500 MAINTENANCE OF EQUIPMENT	\$80,444	\$138,830	\$100,000	\$100,000	\$100,000
033592 CHGS IT MNT HARD/SOFTWARE	\$73	\$82	\$74	\$74	\$74
033791 CHGS FAC MGMT MAINT STR	\$15,525	\$2,103	\$20,000	\$20,000	\$20,000
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$2,176	\$5,080	\$3,000	\$3,000	\$3,000
034100 MEMBERSHIPS	\$2,019	\$2,725	\$3,000	\$3,000	\$3,000
034500 OFFICE EXPENSE	\$868	\$763	\$1,000	\$1,000	\$1,000
034591 CHGS OC POSTAGE SVS	\$6,253	\$5,734	\$6,816	\$6,816	\$6,816
034800 PROF & SPECIAL SERVICES	\$35,832	\$86,797	\$100,000	\$100,000	\$100,000
034826 PROF LAB SVS	\$26,914	\$34,736	\$40,000	\$40,000	\$40,000
034829 PROF MAINTENANCE SVS	\$343,584	\$376,734	\$400,000	\$400,000	\$400,000
034892 CHGS IT PROFESSIONAL SVS	\$3,444	\$3,543	\$3,844	\$3,844	\$3,844
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$772	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$696	\$6,657	\$500	\$500	\$500
035500 MINOR EQUIPMENT	\$377	\$3,491	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,351	\$7,616	\$10,000	\$10,000	\$10,000
036100 UTILITIES	\$70,275	\$74,303	\$80,000	\$80,000	\$80,000
SERVICES AND SUPPLIES	\$636,559	\$767,024	\$803,090	\$803,090	\$803,090
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$17,382	\$17,934	\$15,292	\$15,292	\$15,292
050900 DEPRECIATION EXPENSE	\$240,599	\$240,599	\$300,000	\$300,000	\$300,000
051100 BAD DEBTS	\$149	\$0	\$0	\$0	\$0
OTHER CHARGES	\$258,130	\$258,533	\$315,292	\$315,292	\$315,292
Total Operating Expenses:	\$894,689	\$1,025,558	\$1,118,382	\$1,118,382	\$1,118,382

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	(\$44,242)	(\$73,985)	(\$268,382)	(\$268,382)
Non-Operating Revenues (Expenses)				
Category: 050 OTHER CHARGES				
050300 INTEREST ON LONG TERM DT	(\$12,518)	(\$10,880)	\$0	\$0
OTHER CHARGES	(\$12,518)	(\$10,880)	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$4,436	\$7,054	\$1,000	\$1,000
REVENUE FROM MONEY & PROPERTY	\$4,436	\$7,054	\$1,000	\$1,000
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$147	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$147	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$7,934)	(\$3,826)	\$1,000	\$1,000
Income Before Captial Contributions and Transfers:	(\$52,176)	(\$77,811)	(\$267,382)	(\$267,382)
Category: 800 OTHR FINANCING SOURCES TRAN IN				
806349 TRAN IN CSA #17 CTWD CAP IMP	\$0	\$130,000	\$130,000	\$130,000
OTHR FINANCING SOURCES TRAN IN	\$0	\$130,000	\$130,000	\$130,000
Change in Net Assets	(\$52,176)	\$52,188	(\$137,382)	(\$137,382)
Net Assets - Beginning Balance	\$2,547,886	\$2,500,199	\$2,552,387	\$2,552,387
Net Assets - Ending Balance	\$2,495,709	\$2,552,387	\$2,415,005	\$2,415,005

Fund Title: 0387 - CSA #17 COTTONWOOD SEWER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS				
061048 CSA#17 CTNWD SEWER UPGRADE	\$5,699	\$387,112	\$1,000,000	\$1,000,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$5,699	\$387,112	\$1,000,000	\$1,000,000
Total Additional Appropriations:	\$5,699	\$387,112	\$1,000,000	\$1,000,000
Total Change in Net Assets:	(\$57,876)	(\$334,923)	(\$1,137,382)	(\$1,137,382)

Fund Title: 0388 - CSA #18 CAIRNS RD WTR/SWR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0388 - CSA #18 CAIRNS RD WTR/SWR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0389 - CSA #19 RIVER OAKS WTR/SWR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0389 - CSA #19 RIVER OAKS WTR/SWR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0390 - CSA #20 OX YOKE ROAD WTR/M
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0390 - CSA #20 OX YOKE ROAD WTR/M
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0392 - CSA #21 ANDERWOOD WTR/SWR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Change in Net Assets	\$0	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0392 - CSA #21 ANDERWOOD WTR/SWR
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$0	\$0	\$0	\$0

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$1,725	\$3,655	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$88,941	\$68,905	\$0	\$0	
693900 CONNECTION FEES	\$210	\$810	\$0	\$0	
CHARGES FOR SERVICES	\$90,877	\$73,371	\$0	\$0	
Total Operating Revenues:	\$90,877	\$73,371	\$0	\$0	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$223	\$233	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$0	\$18	\$0	\$0	
033500 MAINTENANCE OF EQUIPMENT	\$13,691	\$5,786	\$0	\$0	
033791 CHGS FAC MGMT MAINT STR	\$5,768	\$2,792	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$680	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$155	\$710	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$997	\$976	\$0	\$0	
034800 PROF & SPECIAL SERVICES	\$7,573	\$32,862	\$0	\$0	
034826 PROF LAB SVS	\$5,340	\$4,557	\$0	\$0	
034829 PROF MAINTENANCE SVS	\$72,422	\$98,063	\$0	\$0	
034893 PROP TAX ADMIN SVS	\$619	\$686	\$0	\$0	
034900 PUBLICATIONS & LEGAL NOTICES	\$50	\$162	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$5,837	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$306	\$6,911	\$0	\$0	
035900 TRANSPORTATION & TRAVEL	\$3,479	\$5,117	\$0	\$0	
036100 UTILITIES	\$12,627	\$11,967	\$0	\$0	
SERVICES AND SUPPLIES	\$123,935	\$176,681	\$0	\$0	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$16,072	\$1,719	\$2,529	\$2,529	
050900 DEPRECIATION EXPENSE	\$56,161	\$56,161	\$0	\$0	
051100 BAD DEBTS	\$49	\$0	\$0	\$0	
OTHER CHARGES	\$72,283	\$57,880	\$2,529	\$2,529	
Total Operating Expenses:	\$196,218	\$234,562	\$2,529	\$2,529	
Operating Income (Loss)	(\$105,340)	(\$161,190)	(\$2,529)	(\$2,529)	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$133)	\$0	\$0	\$0	

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SERVICES AND SUPPLIES	(\$133)	\$0	\$0	\$0	\$0
Category: 050 OTHER CHARGES					
051300 CONTRIB NON COUNTY GOV AGENCY	\$0	\$0	(\$134,589)	(\$134,589)	(\$134,589)
OTHER CHARGES	\$0	\$0	(\$134,589)	(\$134,589)	(\$134,589)
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$21,331	\$22,809	\$10,000	\$10,000	\$10,000
101001 CURRENT UNITARY TAXES	\$1,492	\$1,626	\$500	\$500	\$500
101011 CURR SEC TAX DEL ADV TEETER	\$337	\$359	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$298	\$270	\$100	\$100	\$100
101111 SUPPLEMENTAL TAXES CURR TEETER	\$30	\$31	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$1,031	\$1,099	\$500	\$500	\$500
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$46	\$19	\$0	\$0	\$0
TAXES	\$24,569	\$26,218	\$11,100	\$11,100	\$11,100
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	(\$8)	\$1,218	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	(\$8)	\$1,218	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES					
544000 STATE AID STORM DAMAGE	\$0	\$1,697	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$353	\$359	\$0	\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$0	\$6,170	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$353	\$8,226	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$49	\$0	\$0	\$0	\$0
799600 INSURANCE LOSS & REFUNDS	\$0	\$112,897	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$49	\$112,897	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$24,829	\$148,560	(\$123,489)	(\$123,489)	(\$123,489)
Income Before Captial Contributions and Transfers:	(\$80,511)	(\$12,630)	(\$126,018)	(\$126,018)	(\$126,018)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806371 TRAN IN SHASTA CO WATER AGENCY	\$15,000	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$15,000	\$0	\$0	\$0	\$0
Change in Net Assets	(\$65,511)	(\$12,630)	(\$126,018)	(\$126,018)	(\$126,018)

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Net Assets - Beginning Balance	\$1,813,100	\$1,747,589	\$1,734,959	\$1,734,959
Net Assets - Ending Balance	\$1,747,589	\$1,734,959	\$1,608,941	\$1,608,941

Fund Title: 0394 - CSA #25 KESWICK
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$65,511)	(\$12,630)	(\$126,018)	(\$126,018)

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$1,522	\$1,541	\$1,500	\$1,500	
693020 WATER SERVICE COLLECTIONS	\$86,237	\$86,121	\$87,000	\$87,000	
CHARGES FOR SERVICES	\$87,760	\$87,662	\$88,500	\$88,500	
Category: 700 MISCELLANEOUS REVENUES					
797600 MISCELLANEOUS SALES	\$72	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$72	\$0	\$0	\$0	
Total Operating Revenues:	\$87,832	\$87,662	\$88,500	\$88,500	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$244	\$234	\$260	\$260	
033103 INSUR XP MISCELLANEOUS	\$76	\$57	\$60	\$60	
033500 MAINTENANCE OF EQUIPMENT	\$6,779	\$7,631	\$10,000	\$10,000	
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$50,000	\$50,000	
033791 CHGS FAC MGMT MAINT STR	\$0	\$1,032	\$0	\$0	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$687	\$0	\$0	\$0	
034100 MEMBERSHIPS	\$155	\$150	\$200	\$200	
034591 CHGS OC POSTAGE SVS	\$702	\$626	\$768	\$768	
034800 PROF & SPECIAL SERVICES	\$8,236	\$3,703	\$10,000	\$10,000	
034826 PROF LAB SVS	\$4,142	\$3,805	\$5,000	\$5,000	
034829 PROF MAINTENANCE SVS	\$48,190	\$46,768	\$50,000	\$50,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$168	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$1,618	\$0	\$0	
035500 MINOR EQUIPMENT	\$584	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$210	\$2,352	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$2,787	\$1,494	\$0	\$0	
036100 UTILITIES	\$11,461	\$11,933	\$12,000	\$12,000	
SERVICES AND SUPPLIES	\$84,260	\$81,576	\$139,288	\$139,288	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$5,222	\$3,138	\$4,027	\$4,027	
050900 DEPRECIATION EXPENSE	\$43,056	\$43,056	\$45,000	\$45,000	
051100 BAD DEBTS	\$178	\$0	\$0	\$0	
OTHER CHARGES	\$48,456	\$46,194	\$49,027	\$49,027	
Total Operating Expenses:	\$132,717	\$127,771	\$188,315	\$188,315	
Operating Income (Loss)	(\$44,885)	(\$40,108)	(\$99,815)	(\$99,815)	

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$1,577	\$2,238	\$750	\$750
REVENUE FROM MONEY & PROPERTY	\$1,577	\$2,238	\$750	\$750
Category: 500 INTERGOVERNMENTAL REVENUES				
544000 STATE AID STORM DAMAGE	\$0	\$1,084	\$0	\$0
554000 FEDERAL AID STORM DAMAGE	\$0	\$3,944	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$0	\$5,029	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$25	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$25	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$1,602	\$7,268	\$750	\$750
Income Before Captial Contributions and Transfers:	(\$43,282)	(\$32,840)	(\$99,065)	(\$99,065)
Change in Net Assets	(\$43,282)	(\$32,840)	(\$99,065)	(\$99,065)
Net Assets - Beginning Balance	\$895,967	\$852,685	\$819,844	\$819,844
Net Assets - Ending Balance	\$852,685	\$819,844	\$720,779	\$720,779

Fund Title: 0395 - CSA #11 FRENCH GULCH WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$43,282)	(\$32,840)	(\$99,065)	(\$99,065)

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668194 S/A DEL WATER CURR	\$950	\$2,129	\$0	\$0	
693020 WATER SERVICE COLLECTIONS	\$50,903	\$53,383	\$67,000	\$67,000	
CHARGES FOR SERVICES	\$51,854	\$55,513	\$67,000	\$67,000	
Total Operating Revenues:	\$51,854	\$55,513	\$67,000	\$67,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$347	\$386	\$425	\$425	
033103 INSUR XP MISCELLANEOUS	\$16	\$12	\$12	\$12	
033500 MAINTENANCE OF EQUIPMENT	\$2,573	\$1,985	\$3,000	\$3,000	
034100 MEMBERSHIPS	\$155	\$150	\$200	\$200	
034300 MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$478	\$299	\$523	\$523	
034800 PROF & SPECIAL SERVICES	\$58	\$0	\$1,000	\$1,000	
034802 PROF ADMIN SVS	\$6,036	\$4,719	\$5,000	\$5,000	
034826 PROF LAB SVS	\$3,195	\$2,545	\$4,000	\$4,000	
034829 PROF MAINTENANCE SVS	\$41,989	\$25,933	\$40,000	\$40,000	
034893 PROP TAX ADMIN SVS	\$147	\$163	\$200	\$200	
034900 PUBLICATIONS & LEGAL NOTICES	\$143	\$166	\$0	\$0	
035500 MINOR EQUIPMENT	\$1,610	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,020	\$863	\$1,500	\$1,500	
035900 TRANSPORTATION & TRAVEL	\$6,232	\$6,254	\$6,500	\$6,500	
036100 UTILITIES	\$6,223	\$6,120	\$10,000	\$10,000	
SERVICES AND SUPPLIES	\$70,228	\$49,601	\$72,360	\$72,360	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$4,444	\$2,705	\$4,460	\$4,460	
050900 DEPRECIATION EXPENSE	\$30,975	\$30,975	\$35,000	\$35,000	
051100 BAD DEBTS	\$10	\$0	\$0	\$0	
OTHER CHARGES	\$35,430	\$33,681	\$39,460	\$39,460	
Total Operating Expenses:	\$105,658	\$83,282	\$111,820	\$111,820	
Operating Income (Loss)	(\$53,804)	(\$27,769)	(\$44,820)	(\$44,820)	
Non-Operating Revenues (Expenses)					
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$5,138	\$5,522	\$5,000	\$5,000	
101001 CURRENT UNITARY TAXES	\$262	\$290	\$250	\$250	

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
101011 CURR SEC TAX DEL ADV TEETER	\$81	\$87	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$71	\$65	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$7	\$7	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$248	\$266	\$300	\$300	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$11	\$4	\$0	\$0	
TAXES	\$5,821	\$6,244	\$5,550	\$5,550	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$27	\$1	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$27	\$1	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$85	\$86	\$85	\$85	
INTERGOVERNMENTAL REVENUES	\$85	\$86	\$85	\$85	
Total Non-Operating Revenues (Expenses):	\$5,933	\$6,331	\$5,635	\$5,635	
Income Before Capital Contributions and Transfers:	(\$47,870)	(\$21,437)	(\$39,185)	(\$39,185)	
Change in Net Assets	(\$47,870)	(\$21,437)	(\$39,185)	(\$39,185)	
Net Assets - Beginning Balance	\$1,294,539	\$1,246,669	\$1,225,231	\$1,225,231	
Net Assets - Ending Balance	\$1,246,669	\$1,225,231	\$1,186,046	\$1,186,046	

Fund Title: 0396 - CSA #23 CRAGVIEW WATER
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$47,870)	(\$21,437)	(\$39,185)	(\$39,185)

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668126 S/A CASTELLA WATER CURR NON-OP	\$7,272	\$7,236	\$7,000	\$7,000	
CHARGES FOR SERVICES	\$7,272	\$7,236	\$7,000	\$7,000	
Total Operating Revenues:	\$7,272	\$7,236	\$7,000	\$7,000	
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$782	\$764	\$3,000	\$3,000	
034807 PROF BANK SVS	\$261	\$230	\$300	\$300	
SERVICES AND SUPPLIES	\$1,043	\$995	\$3,300	\$3,300	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$240	\$215	\$102	\$102	
OTHER CHARGES	\$240	\$215	\$102	\$102	
Total Operating Expenses:	\$1,283	\$1,210	\$3,402	\$3,402	
Operating Income (Loss)	\$5,988	\$6,026	\$3,598	\$3,598	
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	(\$6,771)	(\$6,652)	(\$7,000)	(\$7,000)	
OTHER CHARGES	(\$6,771)	(\$6,652)	(\$7,000)	(\$7,000)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$455	\$649	\$300	\$300	
REVENUE FROM MONEY & PROPERTY	\$455	\$649	\$300	\$300	
Category: 600 CHARGES FOR SERVICES					
668999 SPECIAL ASSESSMENT PRINCIPAL	\$2,700	\$2,900	\$3,100	\$3,100	
CHARGES FOR SERVICES	\$2,700	\$2,900	\$3,100	\$3,100	
Total Non-Operating Revenues (Expenses):	(\$3,615)	(\$3,103)	(\$3,600)	(\$3,600)	
Income Before Captial Contributions and Transfers:	\$2,373	\$2,923	(\$2)	(\$2)	
Change in Net Assets	\$2,373	\$2,923	(\$2)	(\$2)	

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Net Assets - Beginning Balance	\$33,936	\$33,609		\$36,532	\$36,532
Net Assets - Ending Balance	\$36,309	\$36,532		\$36,530	\$36,530

Fund Title: 0601 - CSA #3 CASTELLA LOAN ADMIN
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$2,700	\$2,900	\$3,000	\$3,000
RETIRE LONG TERM DEBT	\$2,700	\$2,900	\$3,000	\$3,000
Total Additional Appropriations:	\$2,700	\$2,900	\$3,000	\$3,000
Total Change in Net Assets:	(\$326)	\$23	(\$3,002)	(\$3,002)

Fund Title: 0629 - CSA#6 JV S/A ELK TRAIL WSAD
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$2,089	\$2,041	\$3,000	\$3,000	\$3,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,785	\$1,995	\$4,000	\$4,000	\$4,000
SERVICES AND SUPPLIES	\$3,874	\$4,036	\$7,000	\$7,000	\$7,000
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,516	\$1,022	\$1,002	\$1,002	\$1,002
OTHER CHARGES	\$1,516	\$1,022	\$1,002	\$1,002	\$1,002
Total Operating Expenses:	\$5,391	\$5,058	\$8,002	\$8,002	\$8,002
Operating Income (Loss)	(\$5,391)	(\$5,058)	(\$8,002)	(\$8,002)	(\$8,002)
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$683	\$1,023	\$500	\$500	\$500
REVENUE FROM MONEY & PROPERTY	\$683	\$1,023	\$500	\$500	\$500
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$4,010	\$4,677	\$4,000	\$4,000	\$4,000
668999 SPECIAL ASSESSMENT PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
CHARGES FOR SERVICES	\$119,514	\$120,181	\$119,504	\$119,504	\$119,504
Total Non-Operating Revenues (Expenses):	\$120,198	\$121,205	\$120,004	\$120,004	\$120,004
Income Before Captial Contributions and Transfers:	\$114,806	\$116,146	\$112,002	\$112,002	\$112,002
Change in Net Assets	\$114,806	\$116,146	\$112,002	\$112,002	\$112,002
Net Assets - Beginning Balance	\$55,484	\$54,787	\$170,933	\$170,933	\$170,933
Net Assets - Ending Balance	\$170,291	\$170,933	\$282,935	\$282,935	\$282,935

Fund Title: 0629 - CSA#6 JV S/A ELK TRAIL WSAD
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
RETIRE LONG TERM DEBT	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
Total Additional Appropriations:	\$115,504	\$115,504	\$115,504	\$115,504	\$115,504
Total Change in Net Assets:	(\$697)	\$641	(\$3,502)	(\$3,502)	(\$3,502)

Fund Title: 0630 - CSA#23 CV S/A CRAGVIEW WSAD
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19		2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$781	\$763	\$1,000	\$1,000	\$1,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$892	\$997	\$4,000	\$4,000	\$4,000
SERVICES AND SUPPLIES	\$1,673	\$1,761	\$5,000	\$5,000	\$5,000
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$469	\$207	\$228	\$228	\$228
OTHER CHARGES	\$469	\$207	\$228	\$228	\$228
Total Operating Expenses:	\$2,142	\$1,968	\$5,228	\$5,228	\$5,228
Operating Income (Loss)	(\$2,142)	(\$1,968)	(\$5,228)	(\$5,228)	(\$5,228)
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$211	\$308	\$200	\$200	\$200
REVENUE FROM MONEY & PROPERTY	\$211	\$308	\$200	\$200	\$200
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,350	\$1,531	\$1,432	\$1,432	\$1,432
668999 SPECIAL ASSESSMENT PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727	\$13,727
CHARGES FOR SERVICES	\$15,078	\$15,258	\$15,159	\$15,159	\$15,159
Total Non-Operating Revenues (Expenses):	\$15,289	\$15,567	\$15,359	\$15,359	\$15,359
Income Before Captial Contributions and Transfers:	\$13,146	\$13,599	\$10,131	\$10,131	\$10,131
Change in Net Assets	\$13,146	\$13,599	\$10,131	\$10,131	\$10,131
Net Assets - Beginning Balance	\$895	\$314	\$13,913	\$13,913	\$13,913
Net Assets - Ending Balance	\$14,041	\$13,913	\$24,044	\$24,044	\$24,044

Fund Title: 0630 - CSA#23 CV S/A CRAGVIEW WSAD
Service Activity: 000 - N/A

Operating Detail	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$13,727	\$13,727	\$13,727	\$13,727
RETIRE LONG TERM DEBT	\$13,727	\$13,727	\$13,727	\$13,727
Total Additional Appropriations:	\$13,727	\$13,727	\$13,727	\$13,727
Total Change in Net Assets:	(\$580)	(\$128)	(\$3,596)	(\$3,596)

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Special Districts

PUBLIC WORKS-COUNTY SERVICE AREAS, PERMANENT ROAD DIVISIONS, OTHER SPECIAL DISTRICTS
(Fund 300 & 600 Series)
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the administration of the budget units used to account for County Service Areas (CSAs), Street Lighting Districts, and subsidiary Permanent Road Divisions. The broad range of services provided to County residents in these districts includes water, sanitary sewer, parks maintenance, road improvement and road maintenance services, and street lighting. A brief description of these districts, including service-financing and budget-related issues, is provided below.

PERMANENT ROAD DIVISIONS

The Department of Public Works presently administers Permanent Road Divisions (PRD) which were established for the benefit of private road systems.

Annual parcel charges are levied to pay for the level of maintenance work desired by the property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

COUNTY SERVICE AREAS

CSA # 15- Street Lighting is a county-wide CSA established to provide street lighting services. In addition, the County administers three special lighting districts: Lakehead, Sierra Vista and Rother Riverside, which were established pre-proposition 13 and are provided with separate tax rates.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

State Controller Schedules County of Shasta Schedule 12
 County Budget Act Special Districts and Other Agencies Summary - Non Enterprise
 January 2010 Edition, revision #1 Fiscal Year 2019-20

District/Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2019	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses	
Fund	1	2	3	4	5	6	7	8
Permanent Road Divisions								
300	Amber Lane PRD	\$ 2,422	\$ -	\$ 867	\$ 3,289	\$ 3,289	\$ -	\$ 3,289
302	Amber Ridge PRD	(1,440)	-	6,884	5,444	5,444	-	5,444
303	Marianas Way PRD	(1,374)	-	5,490	4,116	4,116	-	4,116
304	Coloma Drive PRD	(386)	-	4,233	3,847	3,847	-	3,847
306	River Hills Estates PRD	(11,191)	-	16,001	4,810	4,810	-	4,810
307	Craig Lane PRD	(973)	-	5,060	4,087	4,087	-	4,087
308	E Stillwater Way PRD	791	-	10,822	11,613	11,613	-	11,613
309	Fullerton Way PRD	2,643	-	3,014	5,657	5,657	-	5,657
311	Ski Way PRD	2,216	-	495	2,711	2,711	-	2,711
312	Mule Mtn Parkway PRD	2,555	-	525	3,080	3,080	-	3,080
313	Fore Way Lane PRD	1,207	-	1,188	2,395	2,395	-	2,395
314	Blackstone Estate PRD	999	-	2,361	3,360	3,360	-	3,360
315	Logan Road PRD	(3,215)	-	6,774	3,559	3,559	-	3,559
316	Valparaiso Way PRD	(24)	-	3,408	3,384	3,384	-	3,384
318	Lark Court PRD	1,457	-	1,843	3,300	3,300	-	3,300
319	Manor Crest PRD	(1,575)	-	4,942	3,367	3,367	-	3,367
320	Santa Barbara Estates PRD	(750)	-	4,090	3,340	3,340	-	3,340
321	Victoria Highlands Est PRD	246	-	3,079	3,325	3,325	-	3,325
322	Country Fields Estates PRD	(1,163)	-	5,247	4,084	4,084	-	4,084
324	China Gulch PRD	(1,678)	-	5,060	3,382	3,382	-	3,382
325	Manton Heights PRD	(6,661)	-	10,332	3,671	3,671	-	3,671
326	Manzanillo PRD	109	-	3,189	3,298	3,298	-	3,298
327	Laverne Lane PRD	(3,713)	-	26,462	22,749	22,749	-	22,749
328	Canto Del Lupine PRD	(1,784)	-	7,140	5,356	5,356	-	5,356
329	Crowley Creek Ranchettes PRD	536	-	2,823	3,359	3,359	-	3,359
330	Jordan Manor PRD	433	-	2,574	3,007	3,007	-	3,007
331	Ritts Mill Road PRD	55	-	4,460	4,515	4,515	-	4,515
333	Robledo Road PRD	(5,945)	-	10,123	4,178	4,178	-	4,178
334	Santa Barbara #2 PRD	(1,175)	-	4,470	3,295	3,295	-	3,295
335	No. Chapparal Drive PRD	124	-	13,541	13,665	13,665	-	13,665
337	Woggon Lane PRD	6	-	13,295	13,301	13,301	-	13,301
338	Aiden Park PRD	26	-	3,259	3,285	3,285	-	3,285
339	L & R Estates PRD	(2,132)	-	6,575	4,443	4,443	-	4,443
340	Squaw Carpet Fire Access PRD	2,603	-	683	3,286	3,286	-	3,286
341	Rolland Country Estates PRD	(523)	-	3,842	3,319	3,319	-	3,319
342	Shelly Lane PRD	(4,862)	-	8,317	3,455	3,455	-	3,455
343	Millville Way PRD	(7,020)	-	10,233	3,213	3,213	-	3,213
344	Diamond Ridge PRD	784	-	2,510	3,294	3,294	-	3,294
345	Mountain Gate Meadows PRD	(438)	-	3,785	3,347	3,347	-	3,347
351	Timber Ridge PRD	(358)	-	3,665	3,307	3,307	-	3,307
360	Equestrian Estates PRD	1,751	-	1,544	3,295	3,295	-	3,295
361	Tract 1323 PRD	2,931	-	771	3,702	3,702	-	3,702
364	Sonora Trail PRD	(7,394)	-	11,402	4,008	4,008	-	4,008
366	Ponder Way PRD	(72)	-	465	393	393	-	393
367	Shasta Meadows PRD	(831)	-	4,218	3,387	3,387	-	3,387
368	Old Stagecoach PRD	400	-	3,456	3,856	3,856	-	3,856
369	Intermountain Road PRD	(12,125)	-	16,355	4,230	4,230	-	4,230
370	Alpine Way PRD	(100)	-	3,495	3,395	3,395	-	3,395
372	Dusty Oaks PRD	(7,988)	-	12,633	4,645	4,645	-	4,645
376	Buckshot Ln PRD	1,996	-	-	1,996	1,996	-	1,996
380	Amesbury Village PRD	1,937	-	1,347	3,284	3,284	-	3,284
381	Palo Cedro Oaks PRD	(1,657)	-	7,066	5,409	5,409	-	5,409
382	Shasta Lake Ranchos PRD	(16,989)	-	24,010	7,021	7,021	-	7,021
383	Holiday Acres PRD	(10,811)	-	17,753	6,942	6,942	-	6,942
397	Los Palos Drive EFER PRD	1,354	-	1,920	3,274	3,274	-	3,274
398	Foxwood Estates PRD	(4,820)	-	10,783	5,963	5,963	-	5,963
399	Rocky Ledge Estates PRD	(8,305)	-	13,863	5,558	5,558	-	5,558
600	Cottonwood Crk PRD	(142)	-	3,565	3,423	3,423	-	3,423
602	Aegean Way PRD	1,234	-	2,059	3,293	3,293	-	3,293
603	Village Green PRD	550	-	2,741	3,291	3,291	-	3,291
604	Butterfield Lane PRD	612	-	2,605	3,217	3,217	-	3,217
605	Honeybee Acres PRD	1,086	-	2,199	3,285	3,285	-	3,285
606	Silver Saddle Est PRD	(841)	-	3,872	3,031	3,031	-	3,031

State Controller Schedules County of Shasta Schedule 12
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 January 2010 Edition, revision #1 Fiscal Year 2019-20

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2019	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
Fund	2	3	4	5	6	7	8
607 Wisteria Estates PRD	(4,767)	-	10,180	5,413	5,413	-	5,413
608 Santa Barbara 3_4 PRD	(352)	-	5,699	5,347	5,347	-	5,347
609 Stillwater Ranch PRD	105	-	3,222	3,327	3,327	-	3,327
610 Sterling Ranch PRD	(279)	-	3,563	3,284	3,284	-	3,284
611 Mt Lassen Woods PRD	(14,390)	-	19,880	5,490	5,490	-	5,490
612 Waterleaf Est PRD	(1,695)	-	5,027	3,332	3,332	-	3,332
613 Jennifer Dr EFER PRD	1,561	-	1,760	3,321	3,321	-	3,321
614 White Oak Manor PRD	(137)	-	3,447	3,310	3,310	-	3,310
615 Terri Lee Terrace EFER PRD	2,093	-	1,206	3,299	3,299	-	3,299
616 Westview Road EFER PRD	2,126	-	1,350	3,476	3,476	-	3,476
617 Sleeping Bull Estates PRD	(4,698)	-	10,160	5,462	5,462	-	5,462
618 Garth Dr EFER PRD	2,154	-	1,155	3,309	3,309	-	3,309
619 Clover Road PRD	83	-	3,289	3,372	3,372	-	3,372
620 Nunes Ranch PRD	(2,143)	-	5,481	3,338	3,338	-	3,338
621 No 2 Squaw Carpet PRD	1,803	-	476	2,279	2,279	-	2,279
622 No 2 Crowley Ranchettes PRD	142	-	564	706	706	-	706
623 No 2 Los Palos EFER PRD	2,024	-	1,250	3,274	3,274	-	3,274
624 Scenic Oak Court PRD	1,105	-	2,192	3,297	3,297	-	3,297
626 Skylark Lane EFER PRD	(616)	-	3,902	3,286	3,286	-	3,286
627 Lake Drive PRD	1,555	-	1,753	3,308	3,308	-	3,308
631 Laurel Glen Estates PRD	(3,377)	-	6,751	3,374	3,374	-	3,374
632 Irish Creek Road PRD	703	-	2,623	3,326	3,326	-	3,326
633 Sol Semente EFER PRD	(1,551)	-	4,934	3,383	3,383	-	3,383
634 Stillwater Ranches #2 PRD	(10,443)	-	13,879	3,436	3,436	-	3,436
635 Tudor Oaks Acres PRD	(772)	-	4,172	3,400	3,400	-	3,400
637 Beagle Street PRD	(1,532)	-	4,830	3,298	3,298	-	3,298
638 Oak Tree Lane PRD	(4,571)	-	7,823	3,252	3,252	-	3,252
Total Permanent Road Divisions	\$ (133,261)	\$ -	\$ 511,351	\$ 378,090	\$ 378,090	\$ -	\$ 378,090
Other County Districts							
301 Burney Meadows Storm Drain	\$ 610	\$ -	\$ -	\$ 610	\$ 610	\$ -	\$ 610
317 Lakehead Street Lighting	605	-	478	1,083	1,083	-	1,083
332 Rother Riverside Lighting	14,754	-	16,365	31,119	31,119	-	31,119
347 Sierra Vista Lighting	3,302	-	3,770	7,072	7,072	-	7,072
371 Shasta County Water Agency	59,730	-	207,605	267,335	267,335	-	267,335
373 Air Quality Management	847,663	-	1,345,820	2,193,483	2,193,483	-	2,193,483
385 Belmont Storm Drain	44,235	-	2,329	46,564	46,564	-	46,564
386 Street Lighting	98,983	-	118,235	217,218	217,218	-	217,218
391 Fire Protection	1,787,180	-	3,320,790	5,107,970	5,107,970	-	5,107,970
393 Burney Storm Drain	50,606	-	4,927	55,533	55,533	-	55,533
Total Other County Districts	\$ 2,907,668	\$ -	\$ 5,020,319	\$ 7,927,987	\$ 7,927,987	\$ -	\$ 7,927,987
OTHER AGENCIES	\$ 2,774,407	\$ -	\$ 5,531,670	\$ 8,306,077	\$ 8,306,077	\$ -	\$ 8,306,077

State Controller Schedules	County of Shasta	Schedule 13
County Budget Act	Fund Balance - Special Districts and Other Agencies - Non Enterprise	
January 2010 Edition, revision #1	Fiscal Year 2019-20	

Actual	<input checked="" type="checkbox"/>
Estimated	<input type="checkbox"/>

Fund	District/Agency Name	Total Fund Balance June 30, 2019	Less: Obligated Fund Balances			Fund Balance Available June 30, 2019
			Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1		2	3	4	5	6
Permanent Road Divisions						
300	Amber Lane PRD	\$ 9,715	\$ -	\$ 7,293	\$ -	\$ 2,422
302	Amber Ridge PRD	53,077	-	54,517	-	(1,440)
303	Marianas Way PRD	11,055	-	12,429	-	(1,374)
304	Coloma Drive PRD	6,491	-	6,877	-	(386)
306	River Hills Estates PRD	27,585	-	38,776	-	(11,191)
307	Craig Lane PRD	13,658	-	14,631	-	(973)
308	E Stillwater Way PRD	7,222	-	6,431	-	791
309	Fullerton Way PRD	2,061	-	(582)	-	2,643
311	Ski Way PRD	1,794	-	(422)	-	2,216
312	Mule Mtn Parkway PRD	5,775	-	3,220	-	2,555
313	Fore Way Lane PRD	760	-	(447)	-	1,207
314	Blackstone Estate PRD	2,360	-	1,361	-	999
315	Logan Road PRD	28,716	-	31,931	-	(3,215)
316	Valparaiso Way PRD	24,349	-	24,373	-	(24)
318	Lark Court PRD	16,069	-	14,612	-	1,457
319	Manor Crest PRD	30,857	-	32,432	-	(1,575)
320	Santa Barbara Estates PRD	15,473	-	16,223	-	(750)
321	Victoria Highlands Est PRD	11,140	-	10,894	-	246
322	Country Fields Estates PRD	8,321	-	9,484	-	(1,163)
324	China Gulch PRD	31,964	-	33,642	-	(1,678)
325	Manton Heights PRD	35,250	-	41,911	-	(6,661)
326	Manzanillo PRD	13,202	-	13,093	-	109
327	Laverne Lane PRD	(87,312)	-	(83,599)	-	(3,713)
328	Canto Del Lupine PRD	76,879	-	78,663	-	(1,784)
329	Crowley Creek Ranchettes PRD	23,524	-	22,988	-	536
330	Jordan Manor PRD	10,312	-	9,879	-	433
331	Ritts Mill Road PRD	(4,229)	-	(4,284)	-	55
333	Robledo Road PRD	7,887	-	13,832	-	(5,945)
334	Santa Barbara #2 PRD	12,709	-	13,884	-	(1,175)
335	No. Chapparral Drive PRD	(38,591)	-	(38,715)	-	124
337	Woggon Lane PRD	(32,289)	-	(32,295)	-	6
338	Aiden Park PRD	21,350	-	21,324	-	26
339	L & R Estates PRD	26,883	-	29,015	-	(2,132)
340	Squaw Carpet Fire Access PRD	4,947	-	2,344	-	2,603
341	Rolland Country Estates PRD	18,370	-	18,893	-	(523)
342	Shelly Lane PRD	33,110	-	37,972	-	(4,862)
343	Millville Way PRD	38,905	-	45,925	-	(7,020)
344	Diamond Ridge PRD	5,451	-	4,667	-	784
345	Mountain Gate Meadows PRD	44,502	-	44,940	-	(438)
351	Timber Ridge PRD	35,039	-	35,397	-	(358)
360	Equestrian Estates PRD	15,524	-	13,773	-	1,751
361	Tract 1323 PRD	5,739	-	2,808	-	2,931
364	Sonora Trail PRD	39,060	-	46,454	-	(7,394)
366	Ponder Way PRD	592	-	664	-	(72)
367	Shasta Meadows PRD	18,447	-	19,278	-	(831)
368	Old Stagecoach PRD	19,801	-	19,401	-	400
369	Intermountain Road PRD	27,553	-	39,678	-	(12,125)
370	Alpine Way PRD	12,299	-	12,399	-	(100)
372	Dusty Oaks PRD	18,595	-	26,583	-	(7,988)
376	Buckshot Ln PRD	1,473	-	(523)	-	1,996
380	Amesbury Village PRD	12,553	-	10,616	-	1,937
381	Palo Cedro Oaks PRD	75,130	-	76,787	-	(1,657)
382	Shasta Lake Ranchos PRD	41,783	-	58,772	-	(16,989)
383	Holiday Acres PRD	42,277	-	53,088	-	(10,811)
397	Los Palos Drive EFER PRD	15,106	-	13,752	-	1,354
398	Foxwood Estates PRD	108,142	-	112,962	-	(4,820)
399	Rocky Ledge Estates PRD	155,866	-	164,171	-	(8,305)
600	Cottonwood Crk PRD	26,616	-	26,758	-	(142)
602	Aegean Way PRD	18,605	-	17,371	-	1,234
603	Village Green PRD	27,343	-	26,793	-	550
604	Butterfield Lane PRD	22,567	-	21,955	-	612
605	Honeybee Acres PRD	21,462	-	20,376	-	1,086

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Fund Balance - Special Districts and Other Agencies - Non Enterprise Fiscal Year 2019-20	Schedule 13
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Actual	X
Estimated	

District/Agency Name	Total Fund Balance June 30, 2019	Less: Obligated Fund Balances			Fund Balance Available June 30, 2019	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
Fund	1	2	3	4	5	6
606 Silver Saddle Est PRD	37,117	-	37,958	-	(841)	
607 Wisteria Estates PRD	105,967	-	110,734	-	(4,767)	
608 Santa Barbara 3_4 PRD	53,824	-	54,176	-	(352)	
609 Stillwater Ranch PRD	32,524	-	32,419	-	105	
610 Sterling Ranch PRD	34,597	-	34,876	-	(279)	
611 Mt Lassen Woods PRD	193,525	-	207,915	-	(14,390)	
612 Waterleaf Est PRD	35,540	-	37,235	-	(1,695)	
613 Jennifer Dr EFER PRD	14,236	-	12,675	-	1,561	
614 White Oak Manor PRD	30,784	-	30,921	-	(137)	
615 Terri Lee Terrace EFER PRD	8,052	-	5,959	-	2,093	
616 Westview Road EFER PRD	6,863	-	4,737	-	2,126	
617 Sleeping Bull Estates PRD	82,903	-	87,601	-	(4,698)	
618 Garth Dr EFER PRD	7,884	-	5,730	-	2,154	
619 Clover Road PRD	23,822	-	23,739	-	83	
620 Nunes Ranch PRD	34,782	-	36,925	-	(2,143)	
621 No 2 Squaw Carpet PRD	1,658	-	(145)	-	1,803	
622 No 2 Crowley Ranchettes PRD	136	-	(6)	-	142	
623 No 2 Los Palos EFER PRD	7,298	-	5,274	-	2,024	
624 Scenic Oak Court PRD	11,126	-	10,021	-	1,105	
626 Skylark Lane EFER PRD	13,968	-	14,584	-	(616)	
627 Lake Drive PRD	5,044	-	3,489	-	1,555	
631 Laurel Glen Estates PRD	32,680	-	36,057	-	(3,377)	
632 Irish Creek Road PRD	9,498	-	8,795	-	703	
633 Sol Semente EFER PRD	13,658	-	15,209	-	(1,551)	
634 Stillwater Ranches #2 PRD	41,947	-	52,390	-	(10,443)	
635 Tudor Oaks Acres PRD	11,802	-	12,574	-	(772)	
637 Beagle Street PRD	9,119	-	10,651	-	(1,532)	
638 Oak Tree Lane PRD	15,689	-	20,260	-	(4,571)	
Total Permanent Road Divisions	\$ 2,156,919	\$ -	\$ 2,290,180	\$ -	\$ (133,261)	
Other County Districts						
301 Burney Meadows Storm Drain	\$ -	\$ -	\$ (610)	\$ -	\$ 610	
317 Lakehead Street Lighting	670	-	65	-	605	
332 Rother Riverside Lighting	301,475	-	286,721	-	14,754	
347 Sierra Vista Lighting	72,815	-	69,513	-	3,302	
371 Shasta County Water Agency	106,169	-	46,439	-	59,730	
373 Air Quality Management	2,378,606	-	1,530,943	-	847,663	
385 Belmont Storm Drain	47,936	-	3,701	-	44,235	
386 Street Lighting	733,567	-	634,584	-	98,983	
391 Fire Protection	2,878,584	-	1,091,404	-	1,787,180	
393 Burney Storm Drain	99,351	-	48,745	-	50,606	
Total Other County Districts	\$ 6,619,173	\$ -	\$ 3,711,505	\$ -	\$ 2,907,668	
TOTAL SPECIAL DISTRICTS AND	\$ 8,776,092	\$ -	\$ 6,001,685	\$ -	\$ 2,774,407	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County of Shasta Special Districts and Other Agencies - Non Enterprise Obligated Fund Balances Fiscal Year 2019-20	Schedule 14
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District/Agency Name	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New Obligated Fund		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
Fund	1	2	3	4	5	6	7
Permanent Road Divisions							
300	Amber Lane PRD	\$ 7,293		\$ -		\$ -	\$ 7,293
302	Amber Ridge PRD	54,517		-		-	54,517
303	Marianas Way PRD	12,429		-		-	12,429
304	Coloma Drive PRD	6,877		-		-	6,877
306	River Hills Estates PRD	38,776		-		-	38,776
307	Craig Lane PRD	14,631		-		-	14,631
308	E Stillwater Way PRD	6,431		-		-	6,431
309	Fullerton Way PRD	(582)		-		-	(582)
311	Ski Way PRD	(422)		-		-	(422)
312	Mule Mtn Parkway PRD	3,220		-		-	3,220
313	Fore Way Lane PRD	(447)		-		-	(447)
314	Blackstone Estate PRD	1,361		-		-	1,361
315	Logan Road PRD	31,931		-		-	31,931
316	Valparaiso Way PRD	24,373		-		-	24,373
318	Lark Court PRD	14,612		-		-	14,612
319	Manor Crest PRD	32,432		-		-	32,432
320	Santa Barbara Estates PRD	16,223		-		-	16,223
321	Victoria Highlands Est PRD	10,894		-		-	10,894
322	Country Fields Estates PRD	9,484		-		-	9,484
324	China Gulch PRD	33,642		-		-	33,642
325	Manton Heights PRD	41,911		-		-	41,911
326	Manzanillo PRD	13,093		-		-	13,093
327	Laverne Lane PRD	(83,599)		-		-	(83,599)
328	Canto Del Lupine PRD	78,663		-		-	78,663
329	Crowley Creek Ranchettes PRD	22,988		-		-	22,988
330	Jordan Manor PRD	9,879		-		-	9,879
331	Ritts Mill Road PRD	(4,284)		-		-	(4,284)
333	Robledo Road PRD	13,832		-		-	13,832
334	Santa Barbara #2 PRD	13,884		-		-	13,884
335	No. Chapparral Drive PRD	(38,715)		-		-	(38,715)
337	Woggon Lane PRD	(32,295)		-		-	(32,295)
338	Aiden Park PRD	21,324		-		-	21,324
339	L & R Estates PRD	29,015		-		-	29,015
340	Squaw Carpet Fire Access PRD	2,344		-		-	2,344
341	Rolland Country Estates PRD	18,893		-		-	18,893
342	Shelly Lane PRD	37,972		-		-	37,972
343	Millville Way PRD	45,925		-		-	45,925
344	Diamond Ridge PRD	4,667		-		-	4,667
345	Mountain Gate Meadows PRD	44,940		-		-	44,940
351	Timber Ridge PRD	35,397		-		-	35,397
360	Equestrian Estates PRD	13,773		-		-	13,773
361	Tract 1323 PRD	2,808		-		-	2,808
364	Sonora Trail PRD	46,454		-		-	46,454
366	Ponder Way PRD	664		-		-	664
367	Shasta Meadows PRD	19,278		-		-	19,278
368	Old Stagecoach PRD	19,401		-		-	19,401
369	Intermountain Road PRD	39,678		-		-	39,678
370	Alpine Way PRD	12,399		-		-	12,399
372	Dusty Oaks PRD	26,583		-		-	26,583
376	Buckshot Ln PRD	(523)		-		-	(523)
380	Amesbury Village PRD	10,616		-		-	10,616
381	Palo Cedro Oaks PRD	76,787		-		-	76,787
382	Shasta Lake Ranchos PRD	58,772		-		-	58,772
383	Holiday Acres PRD	53,088		-		-	53,088
397	Los Palos Drive EFER PRD	13,752		-		-	13,752
398	Foxwood Estates PRD	112,962		-		-	112,962
399	Rocky Ledge Estates PRD	164,171		-		-	164,171
600	Cottonwood Crk PRD	26,758		-		-	26,758
602	Aegean Way PRD	17,371		-		-	17,371
603	Village Green PRD	26,793		-		-	26,793
604	Butterfield Lane PRD	21,955		-		-	21,955

State Controller Schedules		County of Shasta				Schedule 14	
County Budget Act		Special Districts and Other Agencies - Non Enterprise					
January 2010 Edition, revision #1		Obligated Fund Balances					
		Fiscal Year 2019-20					
District/Agency Name	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New Obligated Fund		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
Fund	1	2	3	4	5	6	7
605	Honeybee Acres PRD	20,376		-		-	20,376
606	Silver Saddle Est PRD	37,958		-		-	37,958
607	Wisteria Estates PRD	110,734		-		-	110,734
608	Santa Barbara 3 4 PRD	54,176		-		-	54,176
609	Stillwater Ranch PRD	32,419		-		-	32,419
610	Sterling Ranch PRD	34,876		-		-	34,876
611	Mt Lassen Woods PRD	207,915		-		-	207,915
612	Waterleaf Est PRD	37,235		-		-	37,235
613	Jennifer Dr EFER PRD	12,675		-		-	12,675
614	White Oak Manor PRD	30,921		-		-	30,921
615	Terri Lee Terrace EFER PRD	5,959		-		-	5,959
616	Westview Road EFER PRD	4,737		-		-	4,737
617	Sleeping Bull Estates PRD	87,601		-		-	87,601
618	Garth Dr EFER PRD	5,730		-		-	5,730
619	Clover Road PRD	23,739		-		-	23,739
620	Nunes Ranch PRD	36,925		-		-	36,925
621	No 2 Squaw Carpet PRD	(145)		-		-	(145)
622	No 2 Crowley Ranchettes PRD	(6)		-		-	(6)
623	No 2 Los Palos EFER PRD	5,274		-		-	5,274
624	Scenic Oak Court PRD	10,021		-		-	10,021
626	Skylark Lane EFER PRD	14,584		-		-	14,584
627	Lake Drive PRD	3,489		-		-	3,489
631	Laurel Glen Estates PRD	36,057		-		-	36,057
632	Irish Creek Road PRD	8,795		-		-	8,795
633	Sol Semente EFER PRD	15,209		-		-	15,209
634	Stillwater Ranches #2 PRD	52,390		-		-	52,390
635	Tudor Oaks Acres PRD	12,574		-		-	12,574
637	Beagle Street PRD	10,651		-		-	10,651
638	Oak Tree Lane PRD	20,260		-		-	20,260
Total Permanent Road Divisions		\$ 2,290,180	\$ -	\$ -	\$ -	\$ -	\$ 2,290,180
Other County Districts							
301	Burney Meadows Storm Drain	\$ (610)	\$ -	\$ -	\$ -	\$ -	(610)
317	Lakehead Street Lighting	65	-	-	-	-	65
332	Rother Riverside Lighting	286,721	-	-	-	-	286,721
347	Sierra Vista Lighting	69,513	-	-	-	-	69,513
371	Shasta County Water Agency	46,439	-	-	-	-	46,439
373	Air Quality Management	1,530,943	-	-	-	-	1,530,943
385	Belmont Storm Drain	3,701	-	-	-	-	3,701
386	Street Lighting	634,584	-	-	-	-	634,584
391	Fire Protection	1,091,404	-	-	-	-	1,091,404
393	Burney Storm Drain	48,745	-	-	-	-	48,745
Total Other County Districts		\$ 3,711,505	\$ -	\$ -	\$ -	\$ -	\$ 3,711,505
TOTAL SPECIAL DISTRICTS AND		\$ 6,001,685	\$ -	\$ -	\$ -	\$ -	\$ 6,001,685

Fund: 0300 - AMBER LANE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$112	\$162	\$75	\$75	
REVENUE FROM MONEY & PROPERTY	\$112	\$162	\$75	\$75	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,512	\$762	\$792	\$792	
CHARGES FOR SERVICES	\$2,512	\$762	\$792	\$792	
Total Revenues:	\$2,624	\$925	\$867	\$867	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$20	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$58	\$785	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$185	\$1,006	\$3,222	\$3,222	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$107	\$125	\$67	\$67	
OTHER CHARGES	\$107	\$125	\$67	\$67	
Total Expenditures/Appropriations:	\$292	\$1,131	\$3,289	\$3,289	
Net Cost:	(\$2,331)	\$205	\$2,422	\$2,422	

Fund: 0301 - BURNEY MEADOWS STORM DRAIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$7	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$7	\$0	\$0	\$0	\$0
Total Revenues:	\$7	\$0	\$0	\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034829 PROF MAINTENANCE SVS	\$0	\$0	\$579	\$579	\$579
SERVICES AND SUPPLIES	\$0	\$0	\$579	\$579	\$579
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$50	\$0	\$31	\$31	\$31
OTHER CHARGES	\$50	\$0	\$31	\$31	\$31
Total Expenditures/Appropriations:	\$50	\$0	\$610	\$610	\$610
Net Cost:	\$42	\$0	\$610	\$610	\$610

Fund: 0302 - AMBER RIDGE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$477	\$800	\$350	\$350	
REVENUE FROM MONEY & PROPERTY	\$477	\$800	\$350	\$350	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,553	\$6,553	\$6,534	\$6,534	
CHARGES FOR SERVICES	\$6,553	\$6,553	\$6,534	\$6,534	
Total Revenues:	\$7,030	\$7,353	\$6,884	\$6,884	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$200	\$149	\$157	\$157	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$641	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$300	\$991	\$5,357	\$5,357	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$113	\$70	\$87	\$87	
OTHER CHARGES	\$113	\$70	\$87	\$87	
Total Expenditures/Appropriations:	\$413	\$1,061	\$5,444	\$5,444	
Net Cost:	(\$6,616)	(\$6,292)	(\$1,440)	(\$1,440)	

Fund: 0303 - MARIANAS WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$288	\$140	\$85	\$85	
REVENUE FROM MONEY & PROPERTY	\$288	\$140	\$85	\$85	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,413	\$5,413	\$5,405	\$5,405	
CHARGES FOR SERVICES	\$5,413	\$5,413	\$5,405	\$5,405	
Total Revenues:	\$5,702	\$5,554	\$5,490	\$5,490	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$214	\$160	\$168	\$168	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$25,339	\$757	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$25,875	\$1,117	\$3,368	\$3,368	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$89	\$95	\$748	\$748	
OTHER CHARGES	\$89	\$95	\$748	\$748	
Total Expenditures/Appropriations:	\$25,964	\$1,212	\$4,116	\$4,116	
Net Cost:	\$20,262	(\$4,341)	(\$1,374)	(\$1,374)	

Fund: 0304 - COLOMA DRIVE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$79	\$72	\$35	\$35	
REVENUE FROM MONEY & PROPERTY	\$79	\$72	\$35	\$35	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,199	\$4,199	\$4,198	\$4,198	
CHARGES FOR SERVICES	\$4,199	\$4,199	\$4,198	\$4,198	
Total Revenues:	\$4,278	\$4,272	\$4,233	\$4,233	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$143	\$107	\$113	\$113	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$7,541	\$442	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$7,785	\$749	\$3,313	\$3,313	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$119	(\$129)	\$534	\$534	
OTHER CHARGES	\$119	(\$129)	\$534	\$534	
Total Expenditures/Appropriations:	\$7,904	\$620	\$3,847	\$3,847	
Net Cost:	\$3,625	(\$3,651)	(\$386)	(\$386)	

Fund: 0305 - VEDDER ROAD PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0	\$0
Net Cost:	\$0	\$0	\$0	\$0	\$0

Fund: 0306 - RIVER HILLS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,044	\$317	\$125	\$125	
REVENUE FROM MONEY & PROPERTY	\$1,044	\$317	\$125	\$125	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$15,990	\$15,990	\$15,876	\$15,876	
CHARGES FOR SERVICES	\$15,990	\$15,990	\$15,876	\$15,876	
Total Revenues:	\$17,034	\$16,308	\$16,001	\$16,001	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$228	\$170	\$179	\$179	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$109,826	\$827	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$110,376	\$1,198	\$3,379	\$3,379	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$99	\$132	\$1,431	\$1,431	
OTHER CHARGES	\$99	\$132	\$1,431	\$1,431	
Total Expenditures/Appropriations:	\$110,475	\$1,330	\$4,810	\$4,810	
Net Cost:	\$93,440	(\$14,977)	(\$11,191)	(\$11,191)	

Fund: 0307 - CRAIG LANE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$344	\$183	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$344	\$183	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,970	\$4,970	\$4,960	\$4,960	
CHARGES FOR SERVICES	\$4,970	\$4,970	\$4,960	\$4,960	
Total Revenues:	\$5,315	\$5,154	\$5,060	\$5,060	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$70	\$52	\$55	\$55	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$27,753	\$427	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$28,145	\$680	\$3,255	\$3,255	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$97	\$118	\$832	\$832	
OTHER CHARGES	\$97	\$118	\$832	\$832	
Total Expenditures/Appropriations:	\$28,242	\$798	\$4,087	\$4,087	
Net Cost:	\$22,927	(\$4,355)	(\$973)	(\$973)	

Fund: 0308 - E STILLWATER WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$68	\$127	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$68	\$127	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$10,839	\$10,839	\$10,772	\$10,772	
CHARGES FOR SERVICES	\$10,839	\$10,839	\$10,772	\$10,772	
Total Revenues:	\$10,907	\$10,966	\$10,822	\$10,822	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$122	\$91	\$96	\$96	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$827	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$222	\$1,119	\$3,296	\$3,296	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$225)	\$565	\$67	\$67	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$8,250	\$8,250	
OTHER CHARGES	(\$225)	\$565	\$8,317	\$8,317	
Total Expenditures/Appropriations:	(\$2)	\$1,684	\$11,613	\$11,613	
Net Cost:	(\$10,909)	(\$9,282)	\$791	\$791	

Fund: 0309 - FULLERTON WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$37	\$54	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$37	\$54	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,987	\$2,977	\$2,994	\$2,994	
CHARGES FOR SERVICES	\$2,987	\$2,977	\$2,994	\$2,994	
Total Revenues:	\$3,024	\$3,032	\$3,014	\$3,014	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$20	\$21	\$21	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$688	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$127	\$908	\$3,221	\$3,221	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$89	\$123	\$61	\$61	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$2,375	\$2,375	
OTHER CHARGES	\$89	\$123	\$2,436	\$2,436	
Total Expenditures/Appropriations:	\$216	\$1,031	\$5,657	\$5,657	
Net Cost:	(\$2,808)	(\$2,000)	\$2,643	\$2,643	

Fund: 0310 - DEER FLAT ROAD PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	\$0	\$0	\$0	\$0

Fund: 0311 - SKI WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$26	\$37	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$26	\$37	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668223 S/A SKYWAY PRD	\$463	\$463	\$495	\$495	
CHARGES FOR SERVICES	\$463	\$463	\$495	\$495	
Total Revenues:	\$490	\$501	\$495	\$495	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$37	\$27	\$29	\$29	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$399	\$2,419	\$2,419	
SERVICES AND SUPPLIES	\$208	\$627	\$2,648	\$2,648	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$87	\$533	\$63	\$63	
OTHER CHARGES	\$87	\$533	\$63	\$63	
Total Expenditures/Appropriations:	\$295	\$1,160	\$2,711	\$2,711	
Net Cost:	(\$194)	\$659	\$2,216	\$2,216	

Fund: 0312 - MULE MTN PARKWAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$66	\$96	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$66	\$96	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$464	\$464	\$495	\$495	
CHARGES FOR SERVICES	\$464	\$464	\$495	\$495	
Total Revenues:	\$531	\$560	\$525	\$525	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$30	\$22	\$24	\$24	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$425	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$130	\$648	\$3,224	\$3,224	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$487	\$86	(\$144)	(\$144)	
OTHER CHARGES	\$487	\$86	(\$144)	(\$144)	
Total Expenditures/Appropriations:	\$617	\$734	\$3,080	\$3,080	
Net Cost:	\$86	\$173	\$2,555	\$2,555	

Fund: 0313 - FORE WAY LANE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$14	\$12	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$14	\$12	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$1,163	\$1,163	\$1,188	\$1,188	
CHARGES FOR SERVICES	\$1,163	\$1,163	\$1,188	\$1,188	
Total Revenues:	\$1,177	\$1,175	\$1,188	\$1,188	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$28	\$21	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,622	\$427	\$2,319	\$2,319	
SERVICES AND SUPPLIES	\$1,750	\$649	\$2,541	\$2,541	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$568	\$329	(\$146)	(\$146)	
OTHER CHARGES	\$568	\$329	(\$146)	(\$146)	
Total Expenditures/Appropriations:	\$2,318	\$978	\$2,395	\$2,395	
Net Cost:	\$1,141	(\$197)	\$1,207	\$1,207	

Fund: 0314 - BLACKSTONE ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$8	\$32	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$8	\$32	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$2,334	\$2,334	\$2,351	\$2,351	
CHARGES FOR SERVICES	\$2,334	\$2,334	\$2,351	\$2,351	
Total Revenues:	\$2,343	\$2,367	\$2,361	\$2,361	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$98	\$73	\$77	\$77	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$269	\$673	\$3,277	\$3,277	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$100	\$981	\$83	\$83	
OTHER CHARGES	\$100	\$981	\$83	\$83	
Total Expenditures/Appropriations:	\$369	\$1,654	\$3,360	\$3,360	
Net Cost:	(\$1,974)	(\$712)	\$999	\$999	

Fund: 0315 - LOGAN ROAD PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$219	\$416	\$200	\$200	
REVENUE FROM MONEY & PROPERTY	\$219	\$416	\$200	\$200	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$6,593	\$6,593	\$6,574	\$6,574	
CHARGES FOR SERVICES	\$6,593	\$6,593	\$6,574	\$6,574	
Total Revenues:	\$6,812	\$7,009	\$6,774	\$6,774	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$334	\$249	\$261	\$261	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$58	\$449	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$492	\$899	\$3,461	\$3,461	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$241)	\$982	\$98	\$98	
OTHER CHARGES	(\$241)	\$982	\$98	\$98	
Total Expenditures/Appropriations:	\$251	\$1,881	\$3,559	\$3,559	
Net Cost:	(\$6,561)	(\$5,128)	(\$3,215)	(\$3,215)	

Fund: 0316 - VALPARAISO WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$248	\$379	\$200	\$200	
REVENUE FROM MONEY & PROPERTY	\$248	\$379	\$200	\$200	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,200	\$3,200	\$3,208	\$3,208	
CHARGES FOR SERVICES	\$3,200	\$3,200	\$3,208	\$3,208	
Total Revenues:	\$3,448	\$3,579	\$3,408	\$3,408	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$124	\$92	\$97	\$97	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$99	\$2,795	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$323	\$3,087	\$3,297	\$3,297	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$103	\$92	\$87	\$87	
OTHER CHARGES	\$103	\$92	\$87	\$87	
Total Expenditures/Appropriations:	\$426	\$3,179	\$3,384	\$3,384	
Net Cost:	(\$3,021)	(\$399)	(\$24)	(\$24)	

Fund: 0317 - LAKEHEAD STREET LIGHTING

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$467	\$416	\$450	\$450	
101001 CURRENT UNITARY TAXES	\$20	\$21	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$7	\$6	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$6	\$5	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$0	\$0	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$22	\$20	\$20	\$20	
104000 PRIOR YEAR UNSECURED TAXES	\$1	\$0	\$0	\$0	
TAXES	\$525	\$471	\$470	\$470	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$8	\$12	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$8	\$12	\$0	\$0	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$7	\$7	\$8	\$8	
INTERGOVERNMENTAL REVENUES	\$7	\$7	\$8	\$8	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800301 TRANS IN ROADS	\$600	\$0	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$600	\$0	\$0	\$0	
Total Revenues:	\$1,141	\$491	\$478	\$478	
Category: 030 SERVICES AND SUPPLIES					
034893 PROP TAX ADMIN SVS	\$11	\$12	\$12	\$12	
036100 UTILITIES	\$323	\$307	\$500	\$500	
SERVICES AND SUPPLIES	\$335	\$319	\$512	\$512	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$555	\$488	\$571	\$571	
OTHER CHARGES	\$555	\$488	\$571	\$571	
Total Expenditures/Appropriations:	\$890	\$807	\$1,083	\$1,083	
Net Cost:	(\$250)	\$315	\$605	\$605	

Fund: 0318 - LARK COURT PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$156	\$252	\$80	\$80	
REVENUE FROM MONEY & PROPERTY	\$156	\$252	\$80	\$80	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,762	\$1,762	\$1,763	\$1,763	
CHARGES FOR SERVICES	\$1,762	\$1,762	\$1,763	\$1,763	
Total Revenues:	\$1,918	\$2,015	\$1,843	\$1,843	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$31	\$23	\$24	\$24	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$46	\$785	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$177	\$1,008	\$3,224	\$3,224	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$94	(\$112)	\$76	\$76	
OTHER CHARGES	\$94	(\$112)	\$76	\$76	
Total Expenditures/Appropriations:	\$271	\$896	\$3,300	\$3,300	
Net Cost:	(\$1,647)	(\$1,118)	\$1,457	\$1,457	

Fund: 0319 - MANOR CREST PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$271	\$466	\$150	\$150	
REVENUE FROM MONEY & PROPERTY	\$271	\$466	\$150	\$150	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,793	\$4,793	\$4,792	\$4,792	
CHARGES FOR SERVICES	\$4,793	\$4,793	\$4,792	\$4,792	
Total Revenues:	\$5,064	\$5,259	\$4,942	\$4,942	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$112	\$84	\$88	\$88	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$201	\$1,122	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$414	\$1,406	\$3,288	\$3,288	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$62	\$73	\$79	\$79	
OTHER CHARGES	\$62	\$73	\$79	\$79	
Total Expenditures/Appropriations:	\$476	\$1,479	\$3,367	\$3,367	
Net Cost:	(\$4,588)	(\$3,780)	(\$1,575)	(\$1,575)	

Fund: 0320 - SANTA BARBARA ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$120	\$224	\$80	\$80	
REVENUE FROM MONEY & PROPERTY	\$120	\$224	\$80	\$80	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,002	\$4,002	\$4,010	\$4,010	
CHARGES FOR SERVICES	\$4,002	\$4,002	\$4,010	\$4,010	
Total Revenues:	\$4,123	\$4,227	\$4,090	\$4,090	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$85	\$64	\$67	\$67	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$752	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$937	\$664	\$3,267	\$3,267	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$103	\$927	\$73	\$73	
OTHER CHARGES	\$103	\$927	\$73	\$73	
Total Expenditures/Appropriations:	\$1,040	\$1,591	\$3,340	\$3,340	
Net Cost:	(\$3,082)	(\$2,636)	(\$750)	(\$750)	

Fund: 0321 - VICTORIA HIGHLANDS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$74	\$156	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$74	\$156	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,020	\$3,020	\$3,029	\$3,029	
CHARGES FOR SERVICES	\$3,020	\$3,020	\$3,029	\$3,029	
Total Revenues:	\$3,095	\$3,176	\$3,079	\$3,079	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$79	\$59	\$62	\$62	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$250	\$658	\$3,262	\$3,262	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$82	(\$263)	\$63	\$63	
OTHER CHARGES	\$82	(\$263)	\$63	\$63	
Total Expenditures/Appropriations:	\$332	\$395	\$3,325	\$3,325	
Net Cost:	(\$2,763)	(\$2,780)	\$246	\$246	

Fund: 0322 - COUNTRY FIELDS ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$215	\$99	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$215	\$99	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,236	\$5,236	\$5,227	\$5,227	
CHARGES FOR SERVICES	\$5,236	\$5,236	\$5,227	\$5,227	
Total Revenues:	\$5,451	\$5,335	\$5,247	\$5,247	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$218	\$163	\$171	\$171	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$20,574	\$785	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$21,115	\$1,149	\$3,371	\$3,371	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$366)	\$107	\$713	\$713	
OTHER CHARGES	(\$366)	\$107	\$713	\$713	
Total Expenditures/Appropriations:	\$20,749	\$1,256	\$4,084	\$4,084	
Net Cost:	\$15,298	(\$4,079)	(\$1,163)	(\$1,163)	

Fund: 0324 - CHINA GULCH PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$278	\$483	\$150	\$150	
REVENUE FROM MONEY & PROPERTY	\$278	\$483	\$150	\$150	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,916	\$4,916	\$4,910	\$4,910	
CHARGES FOR SERVICES	\$4,916	\$4,916	\$4,910	\$4,910	
Total Revenues:	\$5,194	\$5,400	\$5,060	\$5,060	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$106	\$79	\$83	\$83	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$130	\$1,109	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$336	\$1,388	\$3,283	\$3,283	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$384)	\$75	\$99	\$99	
OTHER CHARGES	(\$384)	\$75	\$99	\$99	
Total Expenditures/Appropriations:	(\$47)	\$1,463	\$3,382	\$3,382	
Net Cost:	(\$5,242)	(\$3,936)	(\$1,678)	(\$1,678)	

Fund: 0325 - MANTON HGTS PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$235	\$489	\$175	\$175	
REVENUE FROM MONEY & PROPERTY	\$235	\$489	\$175	\$175	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,214	\$10,214	\$10,157	\$10,157	
CHARGES FOR SERVICES	\$10,214	\$10,214	\$10,157	\$10,157	
Total Revenues:	\$10,450	\$10,704	\$10,332	\$10,332	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$516	\$386	\$404	\$404	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$159	\$540	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$776	\$1,127	\$3,604	\$3,604	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$110	\$977	\$67	\$67	
OTHER CHARGES	\$110	\$977	\$67	\$67	
Total Expenditures/Appropriations:	\$886	\$2,104	\$3,671	\$3,671	
Net Cost:	(\$9,564)	(\$8,600)	(\$6,661)	(\$6,661)	

Fund: 0326 - MANZANILLO PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$94	\$188	\$70	\$70	
REVENUE FROM MONEY & PROPERTY	\$94	\$188	\$70	\$70	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,112	\$3,112	\$3,119	\$3,119	
CHARGES FOR SERVICES	\$3,112	\$3,112	\$3,119	\$3,119	
Total Revenues:	\$3,207	\$3,301	\$3,189	\$3,189	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$28	\$30	\$30	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$46	\$442	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$184	\$670	\$3,230	\$3,230	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$88	(\$233)	\$68	\$68	
OTHER CHARGES	\$88	(\$233)	\$68	\$68	
Total Expenditures/Appropriations:	\$272	\$437	\$3,298	\$3,298	
Net Cost:	(\$2,934)	(\$2,863)	\$109	\$109	

Fund: 0327 - LAVERNE LANE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$227	\$434	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$227	\$434	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$26,582	\$26,582	\$26,362	\$26,362	
CHARGES FOR SERVICES	\$26,582	\$26,582	\$26,362	\$26,362	
Total Revenues:	\$26,810	\$27,017	\$26,462	\$26,462	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$143	\$107	\$113	\$113	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$5,364	\$413	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$5,830	\$721	\$3,313	\$3,313	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$142	(\$239)	\$607	\$607	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$18,829	\$18,829	
OTHER CHARGES	\$142	(\$239)	\$19,436	\$19,436	
Total Expenditures/Appropriations:	\$5,972	\$482	\$22,749	\$22,749	
Net Cost:	(\$20,838)	(\$26,535)	(\$3,713)	(\$3,713)	

Fund: 0328 - CANTO DEL LUPINE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$730	\$1,179	\$250	\$250	
REVENUE FROM MONEY & PROPERTY	\$730	\$1,179	\$250	\$250	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,920	\$6,920	\$6,890	\$6,890	
CHARGES FOR SERVICES	\$6,920	\$6,920	\$6,890	\$6,890	
Total Revenues:	\$7,651	\$8,099	\$7,140	\$7,140	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$102	\$76	\$80	\$80	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$681	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$202	\$958	\$5,280	\$5,280	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$99	\$86	\$76	\$76	
OTHER CHARGES	\$99	\$86	\$76	\$76	
Total Expenditures/Appropriations:	\$301	\$1,044	\$5,356	\$5,356	
Net Cost:	(\$7,350)	(\$7,055)	(\$1,784)	(\$1,784)	

Fund: 0329 - NO 1 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$324	\$367	\$150	\$150	
REVENUE FROM MONEY & PROPERTY	\$324	\$367	\$150	\$150	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,660	\$2,660	\$2,673	\$2,673	
CHARGES FOR SERVICES	\$2,660	\$2,660	\$2,673	\$2,673	
Total Revenues:	\$2,984	\$3,027	\$2,823	\$2,823	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$35	\$26	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$9,588	\$364	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$9,724	\$591	\$3,228	\$3,228	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$116	\$72	\$131	\$131	
OTHER CHARGES	\$116	\$72	\$131	\$131	
Total Expenditures/Appropriations:	\$9,840	\$663	\$3,359	\$3,359	
Net Cost:	\$6,855	(\$2,364)	\$536	\$536	

Fund: 0330 - JORDAN MANOR PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$80	\$150		\$40	\$40
REVENUE FROM MONEY & PROPERTY	\$80	\$150		\$40	\$40
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,520	\$2,520		\$2,534	\$2,534
CHARGES FOR SERVICES	\$2,520	\$2,520		\$2,534	\$2,534
Total Revenues:	\$2,600	\$2,671		\$2,574	\$2,574
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$19	\$14		\$15	\$15
034802 PROF ADMIN SVS	\$100	\$200		\$200	\$200
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$399		\$3,000	\$3,000
SERVICES AND SUPPLIES	\$190	\$614		\$3,215	\$3,215
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$630	\$87		(\$208)	(\$208)
OTHER CHARGES	\$630	\$87		(\$208)	(\$208)
Total Expenditures/Appropriations:	\$820	\$701		\$3,007	\$3,007
Net Cost:	(\$1,780)	(\$1,970)		\$433	\$433

Fund: 0331 - RITTS MILL ROAD PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$13	\$19		\$5	\$5
REVENUE FROM MONEY & PROPERTY	\$13	\$19		\$5	\$5
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,460	\$4,460		\$4,455	\$4,455
CHARGES FOR SERVICES	\$4,460	\$4,460		\$4,455	\$4,455
Total Revenues:	\$4,473	\$4,479		\$4,460	\$4,460
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$84	\$146		\$66	\$66
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0		\$4,449	\$4,449
OTHER CHARGES	\$84	\$146		\$4,515	\$4,515
Total Expenditures/Appropriations:	\$84	\$146		\$4,515	\$4,515
Net Cost:	(\$4,389)	(\$4,333)		\$55	\$55

Fund: 0332 - ROTHER RIVERSIDE SUB LIGHTING

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$14,947	\$15,963	\$13,000	\$13,000	
101001 CURRENT UNITARY TAXES	\$554	\$624	\$350	\$350	
101011 CURR SEC TAX DEL ADV TEETER	\$236	\$251	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$209	\$188	\$75	\$75	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$21	\$21	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$722	\$769	\$700	\$700	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$32	\$13	\$0	\$0	
TAXES	\$16,725	\$17,833	\$14,125	\$14,125	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$3,044	\$4,686	\$2,000	\$2,000	
REVENUE FROM MONEY & PROPERTY	\$3,044	\$4,686	\$2,000	\$2,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$247	\$249	\$240	\$240	
INTERGOVERNMENTAL REVENUES	\$247	\$249	\$240	\$240	
Total Revenues:	\$20,017	\$22,769	\$16,365	\$16,365	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$25,000	\$25,000	
034893 PROP TAX ADMIN SVS	\$420	\$467	\$450	\$450	
036100 UTILITIES	\$2,228	\$2,714	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$2,648	\$3,182	\$30,450	\$30,450	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$692	\$598	\$669	\$669	
OTHER CHARGES	\$692	\$598	\$669	\$669	
Total Expenditures/Appropriations:	\$3,340	\$3,780	\$31,119	\$31,119	
Net Cost:	(\$16,676)	(\$18,989)	\$14,754	\$14,754	

Fund: 0333 - ROBLEDO ROAD PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$488	\$228	\$25	\$25	
REVENUE FROM MONEY & PROPERTY	\$488	\$228	\$25	\$25	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,157	\$10,157	\$10,098	\$10,098	
CHARGES FOR SERVICES	\$10,157	\$10,157	\$10,098	\$10,098	
Total Revenues:	\$10,645	\$10,385	\$10,123	\$10,123	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$178	\$133	\$140	\$140	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$36,831	\$20,048	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$386	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$704	\$0	\$0	
SERVICES AND SUPPLIES	\$37,332	\$21,471	\$3,340	\$3,340	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$139	\$103	\$838	\$838	
OTHER CHARGES	\$139	\$103	\$838	\$838	
Total Expenditures/Appropriations:	\$37,471	\$21,574	\$4,178	\$4,178	
Net Cost:	\$26,825	\$11,189	(\$5,945)	(\$5,945)	

Fund: 0334 - SANTA BARBARA #2 PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$85	\$179	\$60	\$60	
REVENUE FROM MONEY & PROPERTY	\$85	\$179	\$60	\$60	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,411	\$4,411	\$4,410	\$4,410	
CHARGES FOR SERVICES	\$4,411	\$4,411	\$4,410	\$4,410	
Total Revenues:	\$4,496	\$4,590	\$4,470	\$4,470	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$31	\$32	\$32	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$212	\$630	\$3,232	\$3,232	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$83	\$1,398	\$63	\$63	
OTHER CHARGES	\$83	\$1,398	\$63	\$63	
Total Expenditures/Appropriations:	\$295	\$2,028	\$3,295	\$3,295	
Net Cost:	(\$4,200)	(\$2,561)	(\$1,175)	(\$1,175)	

Fund: 0335 - NO CHAPPARAL DR PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$356	\$572	\$150	\$150	
REVENUE FROM MONEY & PROPERTY	\$356	\$572	\$150	\$150	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,487	\$13,487	\$13,391	\$13,391	
CHARGES FOR SERVICES	\$13,487	\$13,487	\$13,391	\$13,391	
Total Revenues:	\$13,843	\$14,059	\$13,541	\$13,541	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$74	\$55	\$58	\$58	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$130	\$790	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$304	\$1,046	\$3,258	\$3,258	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$122	\$130	\$80	\$80	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$10,327	\$10,327	
OTHER CHARGES	\$122	\$130	\$10,407	\$10,407	
Total Expenditures/Appropriations:	\$426	\$1,176	\$13,665	\$13,665	
Net Cost:	(\$13,416)	(\$12,883)	\$124	\$124	

Fund: 0337 - WOGGON LANE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$383	\$619	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$383	\$619	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,288	\$13,288	\$13,195	\$13,195	
CHARGES FOR SERVICES	\$13,288	\$13,288	\$13,195	\$13,195	
Total Revenues:	\$13,672	\$13,908	\$13,295	\$13,295	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$82	\$61	\$64	\$64	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$691	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$253	\$952	\$3,264	\$3,264	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$95	\$131	\$109	\$109	
050200 RETIREMENT OF LONG TERM DEBT	\$0	\$0	\$9,928	\$9,928	
OTHER CHARGES	\$95	\$131	\$10,037	\$10,037	
Total Expenditures/Appropriations:	\$348	\$1,083	\$13,301	\$13,301	
Net Cost:	(\$13,323)	(\$12,824)	\$6	\$6	

Fund: 0338 - AIDEN PARK PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$196	\$327	\$140	\$140	
REVENUE FROM MONEY & PROPERTY	\$196	\$327	\$140	\$140	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,110	\$3,110	\$3,119	\$3,119	
CHARGES FOR SERVICES	\$3,110	\$3,110	\$3,119	\$3,119	
Total Revenues:	\$3,307	\$3,438	\$3,259	\$3,259	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$21	\$15	\$17	\$17	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$192	\$615	\$3,217	\$3,217	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$99	\$947	\$68	\$68	
OTHER CHARGES	\$99	\$947	\$68	\$68	
Total Expenditures/Appropriations:	\$291	\$1,562	\$3,285	\$3,285	
Net Cost:	(\$3,016)	(\$1,875)	\$26	\$26	

Fund: 0339 - L & R ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$591	\$372	\$140	\$140	
REVENUE FROM MONEY & PROPERTY	\$591	\$372	\$140	\$140	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,461	\$6,461	\$6,435	\$6,435	
CHARGES FOR SERVICES	\$6,461	\$6,461	\$6,435	\$6,435	
Total Revenues:	\$7,052	\$6,833	\$6,575	\$6,575	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$226	\$169	\$177	\$177	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$38,655	\$563	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$39,204	\$933	\$3,377	\$3,377	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$254	\$108	\$1,066	\$1,066	
OTHER CHARGES	\$254	\$108	\$1,066	\$1,066	
Total Expenditures/Appropriations:	\$39,458	\$1,041	\$4,443	\$4,443	
Net Cost:	\$32,405	(\$5,792)	(\$2,132)	(\$2,132)	

Fund: 0340 - NO 1 SQUAW CRPT PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$50	\$82	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$50	\$82	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$643	\$643	\$673	\$673	
CHARGES FOR SERVICES	\$643	\$643	\$673	\$673	
Total Revenues:	\$694	\$726	\$683	\$683	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$28	\$21	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$79	\$442	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$208	\$663	\$3,222	\$3,222	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$265)	\$75	\$64	\$64	
OTHER CHARGES	(\$265)	\$75	\$64	\$64	
Total Expenditures/Appropriations:	(\$56)	\$738	\$3,286	\$3,286	
Net Cost:	(\$751)	\$11	\$2,603	\$2,603	

Fund: 0341 - ROLLAND COUNTRY ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$154	\$276	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$154	\$276	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,741	\$3,741	\$3,742	\$3,742	
CHARGES FOR SERVICES	\$3,741	\$3,741	\$3,742	\$3,742	
Total Revenues:	\$3,895	\$4,017	\$3,842	\$3,842	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$38	\$28	\$30	\$30	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$771	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$209	\$1,000	\$3,230	\$3,230	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$105	\$722	\$89	\$89	
OTHER CHARGES	\$105	\$722	\$89	\$89	
Total Expenditures/Appropriations:	\$314	\$1,722	\$3,319	\$3,319	
Net Cost:	(\$3,580)	(\$2,295)	(\$523)	(\$523)	

Fund: 0342 - SHELLY LAND PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$234	\$466	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$234	\$466	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$8,192	\$8,242	\$8,217	\$8,217	
CHARGES FOR SERVICES	\$8,192	\$8,242	\$8,217	\$8,217	
Total Revenues:	\$8,426	\$8,708	\$8,317	\$8,317	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$147	\$110	\$115	\$115	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$1,327	\$709	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$1,574	\$1,020	\$3,315	\$3,315	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$93	(\$176)	\$140	\$140	
OTHER CHARGES	\$93	(\$176)	\$140	\$140	
Total Expenditures/Appropriations:	\$1,667	\$844	\$3,455	\$3,455	
Net Cost:	(\$6,759)	(\$7,864)	(\$4,862)	(\$4,862)	

Fund: 0343 - MILLVILLE WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$265	\$543	\$150	\$150	
REVENUE FROM MONEY & PROPERTY	\$265	\$543	\$150	\$150	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,144	\$10,144	\$10,083	\$10,083	
CHARGES FOR SERVICES	\$10,144	\$10,144	\$10,083	\$10,083	
Total Revenues:	\$10,409	\$10,688	\$10,233	\$10,233	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$203	\$152	\$159	\$159	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$495	\$449	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$799	\$801	\$3,359	\$3,359	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$140	\$122	(\$146)	(\$146)	
OTHER CHARGES	\$140	\$122	(\$146)	(\$146)	
Total Expenditures/Appropriations:	\$939	\$923	\$3,213	\$3,213	
Net Cost:	(\$9,470)	(\$9,764)	(\$7,020)	(\$7,020)	

Fund: 0344 - DIAMOND RIDGE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$38	\$84	\$15	\$15	
REVENUE FROM MONEY & PROPERTY	\$38	\$84	\$15	\$15	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,483	\$2,483	\$2,495	\$2,495	
CHARGES FOR SERVICES	\$2,483	\$2,483	\$2,495	\$2,495	
Total Revenues:	\$2,521	\$2,567	\$2,510	\$2,510	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$40	\$30	\$31	\$31	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$757	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$140	\$987	\$3,231	\$3,231	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$95	\$1,001	\$63	\$63	
OTHER CHARGES	\$95	\$1,001	\$63	\$63	
Total Expenditures/Appropriations:	\$235	\$1,988	\$3,294	\$3,294	
Net Cost:	(\$2,286)	(\$579)	\$784	\$784	

Fund: 0345 - MOUNTAIN GATE MEADOWS PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$436	\$691	\$300	\$300	
REVENUE FROM MONEY & PROPERTY	\$436	\$691	\$300	\$300	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,482	\$3,482	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,482	\$3,482	\$3,485	\$3,485	
Total Revenues:	\$3,918	\$4,173	\$3,785	\$3,785	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$61	\$46	\$48	\$48	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$54	\$568	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$216	\$815	\$3,248	\$3,248	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$90	\$83	\$99	\$99	
OTHER CHARGES	\$90	\$83	\$99	\$99	
Total Expenditures/Appropriations:	\$306	\$898	\$3,347	\$3,347	
Net Cost:	(\$3,611)	(\$3,275)	(\$438)	(\$438)	

Fund: 0347 - SIERRA VISTA LIGHTING

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$3,269	\$3,440	\$3,000	\$3,000	
101001 CURRENT UNITARY TAXES	\$151	\$161	\$100	\$100	
101011 CURR SEC TAX DEL ADV TEETER	\$51	\$54	\$40	\$40	
101100 SUPPLEMENTAL TAXES CURRENT	\$45	\$40	\$30	\$30	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$4	\$4	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$158	\$165	\$150	\$150	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$7	\$3	\$0	\$0	
TAXES	\$3,688	\$3,870	\$3,320	\$3,320	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$758	\$1,143	\$400	\$400	
REVENUE FROM MONEY & PROPERTY	\$758	\$1,143	\$400	\$400	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$54	\$53	\$50	\$50	
INTERGOVERNMENTAL REVENUES	\$54	\$53	\$50	\$50	
Total Revenues:	\$4,500	\$5,067	\$3,770	\$3,770	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$0	\$50	\$5,000	\$5,000	
034893 PROP TAX ADMIN SVS	\$94	\$101	\$100	\$100	
036100 UTILITIES	\$1,128	\$1,223	\$1,300	\$1,300	
SERVICES AND SUPPLIES	\$1,223	\$1,375	\$6,400	\$6,400	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$666	\$496	\$672	\$672	
OTHER CHARGES	\$666	\$496	\$672	\$672	
Total Expenditures/Appropriations:	\$1,889	\$1,871	\$7,072	\$7,072	
Net Cost:	(\$2,611)	(\$3,195)	\$3,302	\$3,302	

Fund: 0351 - TIMBER RIDGE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$336	\$544	\$200	\$200	
REVENUE FROM MONEY & PROPERTY	\$336	\$544	\$200	\$200	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,459	\$3,459	\$3,465	\$3,465	
CHARGES FOR SERVICES	\$3,459	\$3,459	\$3,465	\$3,465	
Total Revenues:	\$3,796	\$4,004	\$3,665	\$3,665	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$39	\$29	\$31	\$31	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$159	\$785	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$299	\$1,015	\$3,231	\$3,231	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$85	\$59	\$76	\$76	
OTHER CHARGES	\$85	\$59	\$76	\$76	
Total Expenditures/Appropriations:	\$384	\$1,074	\$3,307	\$3,307	
Net Cost:	(\$3,412)	(\$2,930)	(\$358)	(\$358)	

Fund: 0360 - EQUESTRIAN ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$154	\$248	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$154	\$248	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,513	\$1,513	\$1,514	\$1,514	
CHARGES FOR SERVICES	\$1,513	\$1,513	\$1,514	\$1,514	
Total Revenues:	\$1,668	\$1,762	\$1,544	\$1,544	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$19	\$14	\$15	\$15	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$757	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$190	\$972	\$3,215	\$3,215	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$112	\$93	\$80	\$80	
OTHER CHARGES	\$112	\$93	\$80	\$80	
Total Expenditures/Appropriations:	\$302	\$1,065	\$3,295	\$3,295	
Net Cost:	(\$1,365)	(\$696)	\$1,751	\$1,751	

Fund: 0361 - TRACT 1323 PERMANENT ROAD DIV

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$934	\$976	\$750	\$750	
101001 CURRENT UNITARY TAXES	\$30	\$32	\$0	\$0	
101011 CURR SEC TAX DEL ADV TEETER	\$14	\$15	\$0	\$0	
101100 SUPPLEMENTAL TAXES CURRENT	\$13	\$11	\$0	\$0	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$1	\$1	\$0	\$0	
102000 CURRENT UNSECURED TAXES	\$45	\$47	\$0	\$0	
103010 SUPPLEMENTAL TAXES PRIOR	\$0	\$0	\$0	\$0	
104000 PRIOR YEAR UNSECURED TAXES	\$2	\$0	\$0	\$0	
TAXES	\$1,040	\$1,084	\$750	\$750	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$54	\$87	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$54	\$87	\$5	\$5	
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$15	\$15	\$16	\$16	
INTERGOVERNMENTAL REVENUES	\$15	\$15	\$16	\$16	
Total Revenues:	\$1,110	\$1,187	\$771	\$771	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$113	\$85	\$89	\$89	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,000	\$3,000	
034893 PROP TAX ADMIN SVS	\$26	\$28	\$30	\$30	
SERVICES AND SUPPLIES	\$240	\$313	\$3,319	\$3,319	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$367	\$316	\$383	\$383	
OTHER CHARGES	\$367	\$316	\$383	\$383	
Total Expenditures/Appropriations:	\$607	\$629	\$3,702	\$3,702	
Net Cost:	(\$503)	(\$557)	\$2,931	\$2,931	

Fund: 0363 - LATONA PERMANENT ROAD MAINT

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	\$0	\$0	\$0	\$0

Fund: 0364 - SONORA TRAILS PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$513	\$542	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$513	\$542	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$0	\$68	\$0	\$0	
668144 S/A IN LIEU PARCEL CHGS CURR	\$11,420	\$11,352	\$11,352	\$11,352	
CHARGES FOR SERVICES	\$11,420	\$11,420	\$11,352	\$11,352	
Total Revenues:	\$11,934	\$11,962	\$11,402	\$11,402	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$410	\$307	\$321	\$321	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$24,565	\$1,299	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$25,298	\$1,807	\$3,521	\$3,521	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$507	\$413	\$487	\$487	
OTHER CHARGES	\$507	\$413	\$487	\$487	
Total Expenditures/Appropriations:	\$25,805	\$2,220	\$4,008	\$4,008	
Net Cost:	\$13,870	(\$9,742)	(\$7,394)	(\$7,394)	

Fund: 0366 - PONDER WAY PERM ROAD MAINT

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$10	\$15	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$10	\$15	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$428	\$428	\$465	\$465	
CHARGES FOR SERVICES	\$428	\$428	\$465	\$465	
Total Revenues:	\$438	\$444	\$465	\$465	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$130	\$97	\$102	\$102	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$413	\$0	\$0	
SERVICES AND SUPPLIES	\$301	\$711	\$302	\$302	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$96	\$94	\$91	\$91	
OTHER CHARGES	\$96	\$94	\$91	\$91	
Total Expenditures/Appropriations:	\$397	\$805	\$393	\$393	
Net Cost:	(\$41)	\$361	(\$72)	(\$72)	

Fund: 0367 - SHASTA MEADOWS PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$139	\$269	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$139	\$269	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668132 SPEC ASSESSMENT CURR NON OPER	\$0	\$80	\$0	\$0	
668162 S/A SHASTA MEADOWS PRD CURR	\$4,117	\$4,117	\$4,198	\$4,198	
CHARGES FOR SERVICES	\$4,117	\$4,197	\$4,198	\$4,198	
Total Revenues:	\$4,257	\$4,467	\$4,218	\$4,218	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$161	\$120	\$126	\$126	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$46	\$785	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$307	\$1,106	\$3,326	\$3,326	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$242)	(\$181)	\$61	\$61	
OTHER CHARGES	(\$242)	(\$181)	\$61	\$61	
Total Expenditures/Appropriations:	\$65	\$925	\$3,387	\$3,387	
Net Cost:	(\$4,191)	(\$3,541)	(\$831)	(\$831)	

Fund: 0368 - OLD STAGECOACH PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$189	\$300	\$40	\$40	
REVENUE FROM MONEY & PROPERTY	\$189	\$300	\$40	\$40	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,411	\$3,411	\$3,416	\$3,416	
CHARGES FOR SERVICES	\$3,411	\$3,411	\$3,416	\$3,416	
Total Revenues:	\$3,600	\$3,712	\$3,456	\$3,456	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$100	\$75	\$79	\$79	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,421	\$900	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$2,844	\$1,176	\$3,279	\$3,279	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$67	\$92	\$577	\$577	
OTHER CHARGES	\$67	\$92	\$577	\$577	
Total Expenditures/Appropriations:	\$2,911	\$1,268	\$3,856	\$3,856	
Net Cost:	(\$689)	(\$2,444)	\$400	\$400	

Fund: 0369 - INTERMOUNTAIN RD PERM ROAD DIV

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$161	\$349	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$161	\$349	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$16,408	\$16,408	\$16,305	\$16,305	
CHARGES FOR SERVICES	\$16,408	\$16,408	\$16,305	\$16,305	
Total Revenues:	\$16,569	\$16,758	\$16,355	\$16,355	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,303	\$975	\$1,020	\$1,020	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$9,103	\$6,249	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$10,507	\$7,424	\$4,220	\$4,220	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$13	(\$86)	\$10	\$10	
OTHER CHARGES	\$13	(\$86)	\$10	\$10	
Total Expenditures/Appropriations:	\$10,520	\$7,338	\$4,230	\$4,230	
Net Cost:	(\$6,048)	(\$9,419)	(\$12,125)	(\$12,125)	

Fund: 0370 - ALPINE WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$84	\$176	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$84	\$176	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,460	\$3,460	\$3,465	\$3,465	
CHARGES FOR SERVICES	\$3,460	\$3,460	\$3,465	\$3,465	
Total Revenues:	\$3,544	\$3,636	\$3,495	\$3,495	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$138	\$103	\$108	\$108	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$96	\$771	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$334	\$1,075	\$3,308	\$3,308	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$104	(\$176)	\$87	\$87	
OTHER CHARGES	\$104	(\$176)	\$87	\$87	
Total Expenditures/Appropriations:	\$438	\$899	\$3,395	\$3,395	
Net Cost:	(\$3,106)	(\$2,737)	(\$100)	(\$100)	

Fund: 0372 - DUSTY OAKS TRAIL PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$304	\$197	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$304	\$197	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$12,707	\$12,707	\$12,623	\$12,623	
CHARGES FOR SERVICES	\$12,707	\$12,707	\$12,623	\$12,623	
Total Revenues:	\$13,012	\$12,905	\$12,633	\$12,633	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$414	\$310	\$324	\$324	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$30,562	\$1,391	\$3,000	\$3,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$31,299	\$1,901	\$3,524	\$3,524	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$97	(\$167)	\$1,121	\$1,121	
OTHER CHARGES	\$97	(\$167)	\$1,121	\$1,121	
Total Expenditures/Appropriations:	\$31,396	\$1,734	\$4,645	\$4,645	
Net Cost:	\$18,383	(\$11,171)	(\$7,988)	(\$7,988)	

Fund: 0376 - BUCKSHOT LN PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$23	\$31		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$23	\$31		\$0	\$0
Total Revenues:	\$23	\$31		\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0		\$42	\$42
034802 PROF ADMIN SVS	\$100	\$200		\$0	\$0
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$329		\$1,911	\$1,911
SERVICES AND SUPPLIES	\$100	\$529		\$1,953	\$1,953
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$50	\$64		\$43	\$43
OTHER CHARGES	\$50	\$64		\$43	\$43
Total Expenditures/Appropriations:	\$150	\$593		\$1,996	\$1,996
Net Cost:	\$126	\$561		\$1,996	\$1,996

Fund: 0380 - AMESBURY VILLAGE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$131	\$206	\$80	\$80	
REVENUE FROM MONEY & PROPERTY	\$131	\$206	\$80	\$80	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,242	\$1,242	\$1,267	\$1,267	
CHARGES FOR SERVICES	\$1,242	\$1,242	\$1,267	\$1,267	
Total Revenues:	\$1,374	\$1,449	\$1,347	\$1,347	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$14	\$11	\$12	\$12	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$1,512	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$186	\$1,724	\$3,212	\$3,212	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$70	\$84	\$72	\$72	
OTHER CHARGES	\$70	\$84	\$72	\$72	
Total Expenditures/Appropriations:	\$256	\$1,808	\$3,284	\$3,284	
Net Cost:	(\$1,118)	\$359	\$1,937	\$1,937	

Fund: 0381 - PALO CEDRO OAKS PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$732	\$1,156	\$450	\$450	
REVENUE FROM MONEY & PROPERTY	\$732	\$1,156	\$450	\$450	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,636	\$6,636	\$6,616	\$6,616	
CHARGES FOR SERVICES	\$6,636	\$6,636	\$6,616	\$6,616	
Total Revenues:	\$7,369	\$7,793	\$7,066	\$7,066	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$131	\$98	\$103	\$103	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$201	\$1,223	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$432	\$1,521	\$5,303	\$5,303	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$105	\$88	\$106	\$106	
OTHER CHARGES	\$105	\$88	\$106	\$106	
Total Expenditures/Appropriations:	\$537	\$1,609	\$5,409	\$5,409	
Net Cost:	(\$6,831)	(\$6,184)	(\$1,657)	(\$1,657)	

Fund: 0382 - SHASTA LAKE RANCHOS COMM PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$339	\$452	\$250	\$250	
REVENUE FROM MONEY & PROPERTY	\$339	\$452	\$250	\$250	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$23,932	\$23,932	\$23,760	\$23,760	
CHARGES FOR SERVICES	\$23,932	\$23,932	\$23,760	\$23,760	
Total Revenues:	\$24,271	\$24,385	\$24,010	\$24,010	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,465	\$1,096	\$1,146	\$1,146	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$27,893	\$618	\$5,000	\$5,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$29,681	\$1,914	\$6,346	\$6,346	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$222)	\$504	\$675	\$675	
OTHER CHARGES	(\$222)	\$504	\$675	\$675	
Total Expenditures/Appropriations:	\$29,459	\$2,418	\$7,021	\$7,021	
Net Cost:	\$5,187	(\$21,967)	(\$16,989)	(\$16,989)	

Fund: 0383 - HOLIDAY ACRES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$589	\$523	\$250	\$250	
REVENUE FROM MONEY & PROPERTY	\$589	\$523	\$250	\$250	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$17,626	\$17,626	\$17,503	\$17,503	
CHARGES FOR SERVICES	\$17,626	\$17,626	\$17,503	\$17,503	
Total Revenues:	\$18,216	\$18,150	\$17,753	\$17,753	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$1,030	\$771	\$806	\$806	
034800 PROF & SPECIAL SERVICES	\$35	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$48,434	\$827	\$5,000	\$5,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$49,823	\$1,799	\$6,006	\$6,006	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	(\$69)	\$29	\$936	\$936	
OTHER CHARGES	(\$69)	\$29	\$936	\$936	
Total Expenditures/Appropriations:	\$49,754	\$1,828	\$6,942	\$6,942	
Net Cost:	\$31,538	(\$16,322)	(\$10,811)	(\$10,811)	

Fund: 0385 - CSA #14 BELMONT STORM DRAIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$479	\$748	\$100	\$100	
REVENUE FROM MONEY & PROPERTY	\$479	\$748	\$100	\$100	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$556	\$556	\$594	\$594	
668225 S/A CSA 14 BLMNT/BRNY MDWS	\$1,614	\$1,614	\$1,635	\$1,635	
CHARGES FOR SERVICES	\$2,171	\$2,171	\$2,229	\$2,229	
Total Revenues:	\$2,650	\$2,919	\$2,329	\$2,329	
Category: 030 SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$40,000	\$40,000	
034829 PROF MAINTENANCE SVS	\$0	\$0	\$6,500	\$6,500	
SERVICES AND SUPPLIES	\$0	\$0	\$46,500	\$46,500	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$38	\$70	\$64	\$64	
OTHER CHARGES	\$38	\$70	\$64	\$64	
Total Expenditures/Appropriations:	\$38	\$70	\$46,564	\$46,564	
Net Cost:	(\$2,612)	(\$2,849)	\$44,235	\$44,235	

Fund: 0386 - CSA #15 STREET LIGHTING

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$93,112	\$97,387	\$85,000	\$85,000	\$85,000
101001 CURRENT UNITARY TAXES	\$7,544	\$8,020	\$6,500	\$6,500	\$6,500
101011 CURR SEC TAX DEL ADV TEETER	\$1,471	\$1,534	\$0	\$0	\$0
101012 RDA RESIDUAL PROP TAX HS34188	\$39	\$323	\$50	\$50	\$50
101013 RDA 1290 PT PROP TX HS33607.5	\$197	\$268	\$100	\$100	\$100
101100 SUPPLEMENTAL TAXES CURRENT	\$1,313	\$1,162	\$500	\$500	\$500
101111 SUPPLEMENTAL TAXES CURR TEETER	\$133	\$134	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$4,503	\$4,695	\$4,500	\$4,500	\$4,500
103010 SUPPLEMENTAL TAXES PRIOR	\$3	\$2	\$0	\$0	\$0
104000 PRIOR YEAR UNSECURED TAXES	\$202	\$86	\$30	\$30	\$30
109100 TIMBER YIELD TAXES	\$4	\$5	\$0	\$0	\$0
TAXES	\$108,526	\$113,620	\$96,680	\$96,680	\$96,680
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$7,295	\$11,316	\$5,000	\$5,000	\$5,000
REVENUE FROM MONEY & PROPERTY	\$7,295	\$11,316	\$5,000	\$5,000	\$5,000
Category: 500 INTERGOVERNMENTAL REVENUES					
546000 STATE HOMEOWNERS EXEMPTION	\$1,541	\$1,530	\$1,500	\$1,500	\$1,500
INTERGOVERNMENTAL REVENUES	\$1,541	\$1,530	\$1,500	\$1,500	\$1,500
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$14,989	\$14,989	\$15,055	\$15,055	\$15,055
CHARGES FOR SERVICES	\$14,989	\$14,989	\$15,055	\$15,055	\$15,055
Total Revenues:	\$132,351	\$141,457	\$118,235	\$118,235	\$118,235
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$14,212	\$13,712	\$12,000	\$12,000	\$12,000
034893 PROP TAX ADMIN SVS	\$2,720	\$2,960	\$4,000	\$4,000	\$4,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$100,000	\$100,000	\$100,000
036100 UTILITIES	\$72,619	\$72,594	\$100,000	\$100,000	\$100,000
SERVICES AND SUPPLIES	\$89,552	\$89,266	\$216,000	\$216,000	\$216,000
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$1,328	\$1,343	\$1,218	\$1,218	\$1,218
OTHER CHARGES	\$1,328	\$1,343	\$1,218	\$1,218	\$1,218
Total Expenditures/Appropriations:	\$90,881	\$90,610	\$217,218	\$217,218	\$217,218
Net Cost:	(\$41,470)	(\$50,847)	\$98,983	\$98,983	\$98,983

Fund: 0393 - CSA #7 BURNEY STORM DRAIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,020	\$1,482	\$500	\$500	
REVENUE FROM MONEY & PROPERTY	\$1,020	\$1,482	\$500	\$500	
Category: 600 CHARGES FOR SERVICES					
668148 S/A CSA #7 BURNEY CURR	\$4,408	\$4,408	\$4,427	\$4,427	
CHARGES FOR SERVICES	\$4,408	\$4,408	\$4,427	\$4,427	
Total Revenues:	\$5,429	\$5,891	\$4,927	\$4,927	
Category: 030 SERVICES AND SUPPLIES					
033700 MAINTENANCE OF STRUCTURES	\$0	\$0	\$5,000	\$5,000	
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$50,000	\$50,000	
034829 PROF MAINTENANCE SVS	\$590	\$0	\$0	\$0	
036100 UTILITIES	\$159	\$161	\$200	\$200	
SERVICES AND SUPPLIES	\$750	\$161	\$55,200	\$55,200	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$305	\$271	\$333	\$333	
OTHER CHARGES	\$305	\$271	\$333	\$333	
Total Expenditures/Appropriations:	\$1,055	\$432	\$55,533	\$55,533	
Net Cost:	(\$4,374)	(\$5,458)	\$50,606	\$50,606	

Fund: 0397 - LOS PALOS DRIVE EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$141	\$233	\$40	\$40	
REVENUE FROM MONEY & PROPERTY	\$141	\$233	\$40	\$40	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,863	\$1,863	\$1,880	\$1,880	
CHARGES FOR SERVICES	\$1,863	\$1,863	\$1,880	\$1,880	
Total Revenues:	\$2,004	\$2,096	\$1,920	\$1,920	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$29	\$21	\$23	\$23	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$371	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$129	\$593	\$3,223	\$3,223	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$110	\$162	\$51	\$51	
OTHER CHARGES	\$110	\$162	\$51	\$51	
Total Expenditures/Appropriations:	\$239	\$755	\$3,274	\$3,274	
Net Cost:	(\$1,765)	(\$1,341)	\$1,354	\$1,354	

Fund: 0398 - FOXWOOD ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,203	\$1,873	\$180	\$180	
REVENUE FROM MONEY & PROPERTY	\$1,203	\$1,873	\$180	\$180	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,670	\$10,670	\$10,603	\$10,603	
CHARGES FOR SERVICES	\$10,670	\$10,670	\$10,603	\$10,603	
Total Revenues:	\$11,873	\$12,543	\$10,783	\$10,783	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$211	\$158	\$165	\$165	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,782	\$16,836	\$5,000	\$5,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$222	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$3,315	\$17,194	\$5,365	\$5,365	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$90	\$136	\$598	\$598	
OTHER CHARGES	\$90	\$136	\$598	\$598	
Total Expenditures/Appropriations:	\$3,405	\$17,330	\$5,963	\$5,963	
Net Cost:	(\$8,468)	\$4,787	(\$4,820)	(\$4,820)	

Fund: 0399 - ROCKY LEDGE ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,470	\$2,380	\$300	\$300	
REVENUE FROM MONEY & PROPERTY	\$1,470	\$2,380	\$300	\$300	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,658	\$13,658	\$13,563	\$13,563	
CHARGES FOR SERVICES	\$13,658	\$13,658	\$13,563	\$13,563	
Total Revenues:	\$15,128	\$16,038	\$13,863	\$13,863	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$248	\$185	\$194	\$194	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,678	\$563	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$3,026	\$949	\$5,394	\$5,394	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$90	\$100	\$164	\$164	
OTHER CHARGES	\$90	\$100	\$164	\$164	
Total Expenditures/Appropriations:	\$3,116	\$1,049	\$5,558	\$5,558	
Net Cost:	(\$12,012)	(\$14,989)	(\$8,305)	(\$8,305)	

Fund: 0600 - COTTONWOOD CRK PRD ADM

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$372	\$412	\$80	\$80	
REVENUE FROM MONEY & PROPERTY	\$372	\$412	\$80	\$80	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,482	\$3,482	\$3,485	\$3,485	
CHARGES FOR SERVICES	\$3,482	\$3,482	\$3,485	\$3,485	
Total Revenues:	\$3,854	\$3,894	\$3,565	\$3,565	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$42	\$31	\$33	\$33	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$12,083	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$12,226	\$631	\$3,233	\$3,233	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$85	\$70	\$190	\$190	
OTHER CHARGES	\$85	\$70	\$190	\$190	
Total Expenditures/Appropriations:	\$12,311	\$701	\$3,423	\$3,423	
Net Cost:	\$8,456	(\$3,192)	(\$142)	(\$142)	

Fund: 0602 - AEGEAN WAY PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$180	\$293	\$40	\$40	
REVENUE FROM MONEY & PROPERTY	\$180	\$293	\$40	\$40	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,019	\$2,019	\$2,019	\$2,019	
CHARGES FOR SERVICES	\$2,019	\$2,019	\$2,019	\$2,019	
Total Revenues:	\$2,199	\$2,312	\$2,059	\$2,059	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$39	\$29	\$31	\$31	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$771	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$139	\$1,000	\$3,231	\$3,231	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$85	\$79	\$62	\$62	
OTHER CHARGES	\$85	\$79	\$62	\$62	
Total Expenditures/Appropriations:	\$224	\$1,079	\$3,293	\$3,293	
Net Cost:	(\$1,975)	(\$1,232)	\$1,234	\$1,234	

Fund: 0603 - VILLAGE GREEN PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$267	\$430	\$60	\$60	
REVENUE FROM MONEY & PROPERTY	\$267	\$430	\$60	\$60	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,680	\$2,680	\$2,681	\$2,681	
CHARGES FOR SERVICES	\$2,680	\$2,680	\$2,681	\$2,681	
Total Revenues:	\$2,948	\$3,110	\$2,741	\$2,741	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$26	\$19	\$21	\$21	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$83	\$1,030	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$210	\$1,250	\$3,221	\$3,221	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$97	\$80	\$70	\$70	
OTHER CHARGES	\$97	\$80	\$70	\$70	
Total Expenditures/Appropriations:	\$307	\$1,330	\$3,291	\$3,291	
Net Cost:	(\$2,641)	(\$1,780)	\$550	\$550	

Fund: 0604 - BUTTERFIELD LANE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$210	\$344	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$210	\$344	\$50	\$50	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,554	\$2,554	\$2,555	\$2,555	
CHARGES FOR SERVICES	\$2,554	\$2,554	\$2,555	\$2,555	
Total Revenues:	\$2,765	\$2,899	\$2,605	\$2,605	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$61	\$45	\$48	\$48	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$161	\$645	\$3,248	\$3,248	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$239	\$26	(\$31)	(\$31)	
OTHER CHARGES	\$239	\$26	(\$31)	(\$31)	
Total Expenditures/Appropriations:	\$400	\$671	\$3,217	\$3,217	
Net Cost:	(\$2,365)	(\$2,227)	\$612	\$612	

Fund: 0605 - HONEYBEE ACRES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$209	\$338	\$60	\$60	
REVENUE FROM MONEY & PROPERTY	\$209	\$338	\$60	\$60	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,139	\$2,139	\$2,139	\$2,139	
CHARGES FOR SERVICES	\$2,139	\$2,139	\$2,139	\$2,139	
Total Revenues:	\$2,348	\$2,477	\$2,199	\$2,199	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$20	\$22	\$22	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$771	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$127	\$992	\$3,222	\$3,222	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$85	\$89	\$63	\$63	
OTHER CHARGES	\$85	\$89	\$63	\$63	
Total Expenditures/Appropriations:	\$212	\$1,081	\$3,285	\$3,285	
Net Cost:	(\$2,136)	(\$1,396)	\$1,086	\$1,086	

Fund: 0606 - SILVER SADDLE EST PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$361	\$576	\$70	\$70	
REVENUE FROM MONEY & PROPERTY	\$361	\$576	\$70	\$70	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,802	\$3,802	\$3,802	\$3,802	
CHARGES FOR SERVICES	\$3,802	\$3,802	\$3,802	\$3,802	
Total Revenues:	\$4,163	\$4,379	\$3,872	\$3,872	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$40	\$30	\$32	\$32	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$201	\$1,123	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$341	\$1,353	\$3,232	\$3,232	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$667	\$116	(\$201)	(\$201)	
OTHER CHARGES	\$667	\$116	(\$201)	(\$201)	
Total Expenditures/Appropriations:	\$1,008	\$1,469	\$3,031	\$3,031	
Net Cost:	(\$3,155)	(\$2,909)	(\$841)	(\$841)	

Fund: 0607 - WISTERIA ESTATES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,028	\$1,663	\$150	\$150	
REVENUE FROM MONEY & PROPERTY	\$1,028	\$1,663	\$150	\$150	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,029	\$10,029	\$10,030	\$10,030	
CHARGES FOR SERVICES	\$10,029	\$10,029	\$10,030	\$10,030	
Total Revenues:	\$11,057	\$11,693	\$10,180	\$10,180	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$133	\$99	\$104	\$104	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$213	\$2,642	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$447	\$2,942	\$5,304	\$5,304	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$139	\$144	\$109	\$109	
OTHER CHARGES	\$139	\$144	\$109	\$109	
Total Expenditures/Appropriations:	\$586	\$3,086	\$5,413	\$5,413	
Net Cost:	(\$10,471)	(\$8,607)	(\$4,767)	(\$4,767)	

Fund: 0608 - SANTA BARBARA 3_4 PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$502	\$816	\$70	\$70	
REVENUE FROM MONEY & PROPERTY	\$502	\$816	\$70	\$70	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,629	\$5,629	\$5,629	\$5,629	
CHARGES FOR SERVICES	\$5,629	\$5,629	\$5,629	\$5,629	
Total Revenues:	\$6,131	\$6,446	\$5,699	\$5,699	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$69	\$52	\$55	\$55	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$376	\$634	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$545	\$886	\$5,255	\$5,255	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$119	\$96	\$92	\$92	
OTHER CHARGES	\$119	\$96	\$92	\$92	
Total Expenditures/Appropriations:	\$664	\$982	\$5,347	\$5,347	
Net Cost:	(\$5,466)	(\$5,463)	(\$352)	(\$352)	

Fund: 0609 - STILLWATER RNCH PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$322	\$510	\$60	\$60	
REVENUE FROM MONEY & PROPERTY	\$322	\$510	\$60	\$60	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,162	\$3,157	\$3,162	\$3,162	
CHARGES FOR SERVICES	\$3,162	\$3,157	\$3,162	\$3,162	
Total Revenues:	\$3,484	\$3,668	\$3,222	\$3,222	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$57	\$43	\$45	\$45	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$158	\$1,158	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$316	\$1,401	\$3,245	\$3,245	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$97	\$72	\$82	\$82	
OTHER CHARGES	\$97	\$72	\$82	\$82	
Total Expenditures/Appropriations:	\$413	\$1,473	\$3,327	\$3,327	
Net Cost:	(\$3,070)	(\$2,195)	\$105	\$105	

Fund: 0610 - STERLING RANCH PRD ADM

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$330	\$536	\$80	\$80	
REVENUE FROM MONEY & PROPERTY	\$330	\$536	\$80	\$80	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,482	\$3,482	\$3,483	\$3,483	
CHARGES FOR SERVICES	\$3,482	\$3,482	\$3,483	\$3,483	
Total Revenues:	\$3,813	\$4,019	\$3,563	\$3,563	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$27	\$20	\$21	\$21	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$96	\$785	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$223	\$1,006	\$3,221	\$3,221	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$120	\$90	\$63	\$63	
OTHER CHARGES	\$120	\$90	\$63	\$63	
Total Expenditures/Appropriations:	\$343	\$1,096	\$3,284	\$3,284	
Net Cost:	(\$3,470)	(\$2,923)	(\$279)	(\$279)	

Fund: 0611 - MT LSSN WOODS PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,810	\$2,955	\$500	\$500	
REVENUE FROM MONEY & PROPERTY	\$1,810	\$2,955	\$500	\$500	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$19,380	\$19,380	\$19,380	\$19,380	
CHARGES FOR SERVICES	\$19,380	\$19,380	\$19,380	\$19,380	
Total Revenues:	\$21,190	\$22,336	\$19,880	\$19,880	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$195	\$146	\$153	\$153	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$159	\$3,193	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$454	\$3,539	\$5,353	\$5,353	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$77	\$104	\$137	\$137	
OTHER CHARGES	\$77	\$104	\$137	\$137	
Total Expenditures/Appropriations:	\$531	\$3,643	\$5,490	\$5,490	
Net Cost:	(\$20,658)	(\$18,692)	(\$14,390)	(\$14,390)	

Fund: 0612 - WATERLEAF EST PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$319	\$529	\$60	\$60	
REVENUE FROM MONEY & PROPERTY	\$319	\$529	\$60	\$60	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,967	\$4,967	\$4,967	\$4,967	
CHARGES FOR SERVICES	\$4,967	\$4,967	\$4,967	\$4,967	
Total Revenues:	\$5,286	\$5,496	\$5,027	\$5,027	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$97	\$72	\$76	\$76	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$159	\$703	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$356	\$976	\$3,276	\$3,276	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$124	\$533	\$56	\$56	
OTHER CHARGES	\$124	\$533	\$56	\$56	
Total Expenditures/Appropriations:	\$480	\$1,509	\$3,332	\$3,332	
Net Cost:	(\$4,805)	(\$3,987)	(\$1,695)	(\$1,695)	

Fund: 0613 - JENNIFER DR EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$134	\$221	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$134	\$221	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,739	\$1,739	\$1,740	\$1,740	
CHARGES FOR SERVICES	\$1,739	\$1,739	\$1,740	\$1,740	
Total Revenues:	\$1,873	\$1,961	\$1,760	\$1,760	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$69	\$52	\$54	\$54	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$427	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$240	\$680	\$3,254	\$3,254	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$65	\$60	\$67	\$67	
OTHER CHARGES	\$65	\$60	\$67	\$67	
Total Expenditures/Appropriations:	\$305	\$740	\$3,321	\$3,321	
Net Cost:	(\$1,568)	(\$1,221)	\$1,561	\$1,561	

Fund: 0614 - WHITE OAK MANOR PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$286	\$448	\$60	\$60	
REVENUE FROM MONEY & PROPERTY	\$286	\$448	\$60	\$60	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,386	\$3,386	\$3,387	\$3,387	
CHARGES FOR SERVICES	\$3,386	\$3,386	\$3,387	\$3,387	
Total Revenues:	\$3,673	\$3,835	\$3,447	\$3,447	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$35	\$26	\$28	\$28	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$96	\$558	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$231	\$784	\$3,228	\$3,228	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$100	\$87	\$82	\$82	
OTHER CHARGES	\$100	\$87	\$82	\$82	
Total Expenditures/Appropriations:	\$331	\$871	\$3,310	\$3,310	
Net Cost:	(\$3,342)	(\$2,963)	(\$137)	(\$137)	

Fund: 0615 - TERRI LEE TR EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$77	\$129	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$77	\$129	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,196	\$1,196	\$1,196	\$1,196	
CHARGES FOR SERVICES	\$1,196	\$1,196	\$1,196	\$1,196	
Total Revenues:	\$1,274	\$1,325	\$1,206	\$1,206	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$50	\$37	\$39	\$39	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$568	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$150	\$806	\$3,239	\$3,239	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$83	\$66	\$60	\$60	
OTHER CHARGES	\$83	\$66	\$60	\$60	
Total Expenditures/Appropriations:	\$233	\$872	\$3,299	\$3,299	
Net Cost:	(\$1,041)	(\$453)	\$2,093	\$2,093	

Fund: 0616 - WESTVIEW ROAD EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$105	\$107	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$105	\$107	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,339	\$1,339	\$1,340	\$1,340	
CHARGES FOR SERVICES	\$1,339	\$1,339	\$1,340	\$1,340	
Total Revenues:	\$1,445	\$1,447	\$1,350	\$1,350	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$201	\$150	\$158	\$158	
034309 MISC XP PRIOR PERIOD REV ADJ	\$5,636	\$0	\$0	\$0	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$96	\$413	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$6,033	\$764	\$3,358	\$3,358	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$73	\$76	\$118	\$118	
OTHER CHARGES	\$73	\$76	\$118	\$118	
Total Expenditures/Appropriations:	\$6,106	\$840	\$3,476	\$3,476	
Net Cost:	\$4,661	(\$606)	\$2,126	\$2,126	

Fund: 0617 - SLEEPING BULL EST PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$701	\$1,237	\$220	\$220	
REVENUE FROM MONEY & PROPERTY	\$701	\$1,237	\$220	\$220	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$10,002	\$9,997	\$9,940	\$9,940	
CHARGES FOR SERVICES	\$10,002	\$9,997	\$9,940	\$9,940	
Category: 700 MISCELLANEOUS REVENUES					
799391 PRIOR PERIOD REV ADJUSTMENT	\$5,636	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$5,636	\$0	\$0	\$0	
Total Revenues:	\$16,339	\$11,234	\$10,160	\$10,160	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$147	\$110	\$116	\$116	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,043	\$413	\$5,000	\$5,000	
SERVICES AND SUPPLIES	\$2,291	\$724	\$5,316	\$5,316	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$72	\$105	\$146	\$146	
OTHER CHARGES	\$72	\$105	\$146	\$146	
Total Expenditures/Appropriations:	\$2,363	\$829	\$5,462	\$5,462	
Net Cost:	(\$13,976)	(\$10,405)	(\$4,698)	(\$4,698)	

Fund: 0618 - GARTH DR EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$76	\$126	\$15	\$15	
REVENUE FROM MONEY & PROPERTY	\$76	\$126	\$15	\$15	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,140	\$1,140	\$1,140	\$1,140	
CHARGES FOR SERVICES	\$1,140	\$1,140	\$1,140	\$1,140	
Total Revenues:	\$1,217	\$1,266	\$1,155	\$1,155	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$43	\$32	\$34	\$34	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$58	\$589	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$201	\$822	\$3,234	\$3,234	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$78	\$83	\$75	\$75	
OTHER CHARGES	\$78	\$83	\$75	\$75	
Total Expenditures/Appropriations:	\$279	\$905	\$3,309	\$3,309	
Net Cost:	(\$937)	(\$361)	\$2,154	\$2,154	

Fund: 0619 - CLOVER ROAD PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$207	\$355	\$70	\$70	
REVENUE FROM MONEY & PROPERTY	\$207	\$355	\$70	\$70	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,219	\$3,219	\$3,219	\$3,219	
CHARGES FOR SERVICES	\$3,219	\$3,219	\$3,219	\$3,219	
Total Revenues:	\$3,426	\$3,574	\$3,289	\$3,289	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$88	\$66	\$70	\$70	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$86	\$427	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$275	\$694	\$3,270	\$3,270	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$115	\$79	\$102	\$102	
OTHER CHARGES	\$115	\$79	\$102	\$102	
Total Expenditures/Appropriations:	\$390	\$773	\$3,372	\$3,372	
Net Cost:	(\$3,035)	(\$2,801)	\$83	\$83	

Fund: 0620 - NUNES RANCH PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$300	\$522	\$110	\$110	
REVENUE FROM MONEY & PROPERTY	\$300	\$522	\$110	\$110	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$5,370	\$5,370	\$5,371	\$5,371	
CHARGES FOR SERVICES	\$5,370	\$5,370	\$5,371	\$5,371	
Total Revenues:	\$5,671	\$5,893	\$5,481	\$5,481	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$77	\$57	\$60	\$60	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$144	\$413	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$322	\$671	\$3,260	\$3,260	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$96	\$81	\$78	\$78	
OTHER CHARGES	\$96	\$81	\$78	\$78	
Total Expenditures/Appropriations:	\$418	\$752	\$3,338	\$3,338	
Net Cost:	(\$5,252)	(\$5,140)	(\$2,143)	(\$2,143)	

Fund: 0621 - NO 2 SQUAW CRPT PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$20	\$32	\$2	\$2	
REVENUE FROM MONEY & PROPERTY	\$20	\$32	\$2	\$2	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$474	\$474	\$474	\$474	
CHARGES FOR SERVICES	\$474	\$474	\$474	\$474	
Total Revenues:	\$494	\$506	\$476	\$476	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$14	\$10	\$11	\$11	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$79	\$442	\$2,000	\$2,000	
SERVICES AND SUPPLIES	\$194	\$652	\$2,211	\$2,211	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$96	\$73	\$68	\$68	
OTHER CHARGES	\$96	\$73	\$68	\$68	
Total Expenditures/Appropriations:	\$290	\$725	\$2,279	\$2,279	
Net Cost:	(\$204)	\$219	\$1,803	\$1,803	

Fund: 0622 - NO 2 CROWLEY CRK RNCHETTES PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$25	\$7	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$25	\$7	\$0	\$0	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$563	\$563	\$564	\$564	
CHARGES FOR SERVICES	\$563	\$563	\$564	\$564	
Total Revenues:	\$589	\$571	\$564	\$564	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$17	\$12	\$13	\$13	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$2,272	\$364	\$400	\$400	
SERVICES AND SUPPLIES	\$2,389	\$577	\$613	\$613	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$95	\$73	\$93	\$93	
OTHER CHARGES	\$95	\$73	\$93	\$93	
Total Expenditures/Appropriations:	\$2,484	\$650	\$706	\$706	
Net Cost:	\$1,894	\$79	\$142	\$142	

Fund: 0623 - NO 2 LOS PALOS EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$66	\$113	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$66	\$113	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,230	\$1,230	\$1,230	\$1,230	
CHARGES FOR SERVICES	\$1,230	\$1,230	\$1,230	\$1,230	
Total Revenues:	\$1,297	\$1,344	\$1,250	\$1,250	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$19	\$14	\$15	\$15	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$385	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$119	\$600	\$3,215	\$3,215	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$96	\$74	\$59	\$59	
OTHER CHARGES	\$96	\$74	\$59	\$59	
Total Expenditures/Appropriations:	\$215	\$674	\$3,274	\$3,274	
Net Cost:	(\$1,081)	(\$670)	\$2,024	\$2,024	

Fund: 0624 - SCENIC OAK COURT PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$97	\$172	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$97	\$172	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,162	\$2,162	\$2,162	\$2,162	
CHARGES FOR SERVICES	\$2,162	\$2,162	\$2,162	\$2,162	
Total Revenues:	\$2,259	\$2,334	\$2,192	\$2,192	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$33	\$25	\$26	\$26	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$785	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$204	\$1,010	\$3,226	\$3,226	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$111	\$102	\$71	\$71	
OTHER CHARGES	\$111	\$102	\$71	\$71	
Total Expenditures/Appropriations:	\$315	\$1,112	\$3,297	\$3,297	
Net Cost:	(\$1,943)	(\$1,221)	\$1,105	\$1,105	

Fund: 0625 - NO 2 BUTTERFIELD LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	\$0	\$0	\$0	\$0

Fund: 0626 - SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$117	\$215	\$40	\$40	
REVENUE FROM MONEY & PROPERTY	\$117	\$215	\$40	\$40	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$3,862	\$2,157	\$3,862	\$3,862	
CHARGES FOR SERVICES	\$3,862	\$2,157	\$3,862	\$3,862	
Total Revenues:	\$3,979	\$2,372	\$3,902	\$3,902	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$81	\$36	\$38	\$38	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$449	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$181	\$685	\$3,238	\$3,238	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$218	\$296	\$48	\$48	
OTHER CHARGES	\$218	\$296	\$48	\$48	
Total Expenditures/Appropriations:	\$399	\$981	\$3,286	\$3,286	
Net Cost:	(\$3,579)	(\$1,391)	(\$616)	(\$616)	

Fund: 0627 - LAKE DRIVE PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$39	\$75	\$5	\$5	
REVENUE FROM MONEY & PROPERTY	\$39	\$75	\$5	\$5	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$1,748	\$1,870	\$1,748	\$1,748	
CHARGES FOR SERVICES	\$1,748	\$1,870	\$1,748	\$1,748	
Total Revenues:	\$1,788	\$1,946	\$1,753	\$1,753	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$23	\$17	\$19	\$19	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$406	\$611	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$530	\$828	\$3,219	\$3,219	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$152	\$146	\$89	\$89	
OTHER CHARGES	\$152	\$146	\$89	\$89	
Total Expenditures/Appropriations:	\$682	\$974	\$3,308	\$3,308	
Net Cost:	(\$1,105)	(\$971)	\$1,555	\$1,555	

Fund: 0628 - NO 2 SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	\$0	\$0	\$0	\$0

Fund: 0631 - LAUREL GLEN ESTATES PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$240	\$460	\$90	\$90	
REVENUE FROM MONEY & PROPERTY	\$240	\$460	\$90	\$90	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,661	\$7,112	\$6,661	\$6,661	
CHARGES FOR SERVICES	\$6,661	\$7,112	\$6,661	\$6,661	
Total Revenues:	\$6,901	\$7,572	\$6,751	\$6,751	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$114	\$85	\$89	\$89	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$0	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$214	\$285	\$3,289	\$3,289	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$110	\$114	\$85	\$85	
OTHER CHARGES	\$110	\$114	\$85	\$85	
Total Expenditures/Appropriations:	\$324	\$399	\$3,374	\$3,374	
Net Cost:	(\$6,577)	(\$7,172)	(\$3,377)	(\$3,377)	

Fund: 0632 - IRISH CREEK RD PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$67	\$137	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$67	\$137	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$2,603	\$2,603	\$2,603	\$2,603	
CHARGES FOR SERVICES	\$2,603	\$2,603	\$2,603	\$2,603	
Total Revenues:	\$2,670	\$2,741	\$2,623	\$2,623	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$41	\$31	\$32	\$32	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$427	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$141	\$658	\$3,232	\$3,232	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$58	\$116	\$94	\$94	
OTHER CHARGES	\$58	\$116	\$94	\$94	
Total Expenditures/Appropriations:	\$199	\$774	\$3,326	\$3,326	
Net Cost:	(\$2,471)	(\$1,966)	\$703	\$703	

Fund: 0633 - SOL SEMENTE EFER PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$66	\$174	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$66	\$174	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,903	\$5,231	\$4,904	\$4,904	
CHARGES FOR SERVICES	\$4,903	\$5,231	\$4,904	\$4,904	
Total Revenues:	\$4,970	\$5,406	\$4,934	\$4,934	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$51	\$38	\$40	\$40	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$892	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$151	\$1,131	\$3,240	\$3,240	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$86	\$143	\$143	
OTHER CHARGES	\$0	\$86	\$143	\$143	
Total Expenditures/Appropriations:	\$151	\$1,217	\$3,383	\$3,383	
Net Cost:	(\$4,818)	(\$4,188)	(\$1,551)	(\$1,551)	

Fund: 0634 - STILLWATER RANCHES #2 PRD ADM

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$214	\$537	\$110	\$110	
REVENUE FROM MONEY & PROPERTY	\$214	\$537	\$110	\$110	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$13,768	\$14,682	\$13,769	\$13,769	
CHARGES FOR SERVICES	\$13,768	\$14,682	\$13,769	\$13,769	
Total Revenues:	\$13,982	\$15,220	\$13,879	\$13,879	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$136	\$102	\$107	\$107	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$30	\$329	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$266	\$631	\$3,307	\$3,307	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$47	\$129	\$129	
OTHER CHARGES	\$0	\$47	\$129	\$129	
Total Expenditures/Appropriations:	\$266	\$678	\$3,436	\$3,436	
Net Cost:	(\$13,715)	(\$14,541)	(\$10,443)	(\$10,443)	

Fund: 0635 - TUDOR OAKS ACRES PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$69	\$155	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$69	\$155	\$30	\$30	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,142	\$4,422	\$4,142	\$4,142	
CHARGES FOR SERVICES	\$4,142	\$4,422	\$4,142	\$4,142	
Total Revenues:	\$4,211	\$4,578	\$4,172	\$4,172	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$110	\$82	\$86	\$86	
034802 PROF ADMIN SVS	\$100	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$58	\$442	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$269	\$724	\$3,286	\$3,286	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$47	\$114	\$114	
OTHER CHARGES	\$0	\$47	\$114	\$114	
Total Expenditures/Appropriations:	\$269	\$771	\$3,400	\$3,400	
Net Cost:	(\$3,942)	(\$3,806)	(\$772)	(\$772)	

Fund: 0636 - NO 3 SKYLARK LANE EFER PRD

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues:	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0
Net Cost:	\$0	\$0	\$0	\$0

Fund: 0637 - BEAGLE STREET PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$28	\$106	\$10	\$10	
REVENUE FROM MONEY & PROPERTY	\$28	\$106	\$10	\$10	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,819	\$4,891	\$4,820	\$4,820	
CHARGES FOR SERVICES	\$4,819	\$4,891	\$4,820	\$4,820	
Total Revenues:	\$4,848	\$4,998	\$4,830	\$4,830	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$32	\$24	\$26	\$26	
034802 PROF ADMIN SVS	\$0	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$71	\$399	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$103	\$624	\$3,226	\$3,226	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$0	\$0	\$72	\$72	
OTHER CHARGES	\$0	\$0	\$72	\$72	
Total Expenditures/Appropriations:	\$103	\$624	\$3,298	\$3,298	
Net Cost:	(\$4,744)	(\$4,374)	(\$1,532)	(\$1,532)	

Fund: 0638 - OAK TREE LANE PRD ADMIN

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 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	\$31	\$177	\$20	\$20	
REVENUE FROM MONEY & PROPERTY	\$31	\$177	\$20	\$20	
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$7,803	\$8,422	\$7,803	\$7,803	
CHARGES FOR SERVICES	\$7,803	\$8,422	\$7,803	\$7,803	
Total Revenues:	\$7,834	\$8,599	\$7,823	\$7,823	
Category: 030 SERVICES AND SUPPLIES					
033102 INSUR XP LIABILITY EXPOSURE	\$67	\$50	\$52	\$52	
034802 PROF ADMIN SVS	\$0	\$200	\$200	\$200	
034844 PROF ROAD CONSTR & MAINT SVS	\$0	\$427	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$67	\$678	\$3,252	\$3,252	
Total Expenditures/Appropriations:	\$67	\$678	\$3,252	\$3,252	
Net Cost:	(\$7,767)	(\$7,921)	(\$4,571)	(\$4,571)	

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

PROGRAM DESCRIPTION

This fund accounts for the wholesale purchase and sale of water from the Bureau of Reclamation to various water purveyors in Shasta County. It also focuses on current and pending water-related issues in California and their impact on Shasta County.

BUDGET REQUESTS

The FY 2019-20 requested budget includes revenues in the amount of \$207,605 and expenditures in the amount of \$267,335. Expenditures exceed revenues by \$59,730 and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0371 - SHASTA COUNTY WATER AGENCY

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$144,028	\$149,846	\$144,000	\$144,000	\$144,000
101001 CURRENT UNITARY TAXES	\$12,109	\$12,855	\$10,000	\$10,000	\$10,000
101011 CURR SEC TAX DEL ADV TEETER	\$2,275	\$2,360	\$0	\$0	\$0
101012 RDA RESIDUAL PROP TAX HS34188	\$10,170	\$11,053	\$10,000	\$10,000	\$10,000
101013 RDA 1290 PT PROP TX HS33607.5	\$2,205	\$2,481	\$1,700	\$1,700	\$1,700
101100 SUPPLEMENTAL TAXES CURRENT	\$2,340	\$2,060	\$1,500	\$1,500	\$1,500
101111 SUPPLEMENTAL TAXES CURR TEETER	\$238	\$239	\$0	\$0	\$0
102000 CURRENT UNSECURED TAXES	\$6,966	\$7,224	\$7,000	\$7,000	\$7,000
103010 SUPPLEMENTAL TAXES PRIOR	\$5	\$3	\$5	\$5	\$5
104000 PRIOR YEAR UNSECURED TAXES	\$316	\$133	\$50	\$50	\$50
109100 TIMBER YIELD TAXES	\$1,946	\$2,212	\$1,300	\$1,300	\$1,300
563173 RDA PRE94 PT AGMT FAC HS33401	\$754	\$742	\$550	\$550	\$550
TAXES	\$183,358	\$191,213	\$176,105	\$176,105	\$176,105
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$787	\$1,147	\$200	\$200	\$200
REVENUE FROM MONEY & PROPERTY	\$787	\$1,147	\$200	\$200	\$200
Category: 500 INTERGOVERNMENTAL REVENUES					
529200 STATE OTHER IN-LIEU TAX	\$12	\$12	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$2,383	\$2,353	\$2,300	\$2,300	\$2,300
549781 STATE WATER RESOURCES GRANT	\$2,068	\$2,374	\$1,000	\$1,000	\$1,000
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$4,466	\$4,740	\$3,300	\$3,300	\$3,300
Category: 600 CHARGES FOR SERVICES					
671251 FLOOD HAZARD STUDIES FEE	\$9,875	\$9,570	\$8,000	\$8,000	\$8,000
693020 WATER SERVICE COLLECTIONS	\$13,908	\$14,453	\$20,000	\$20,000	\$20,000
CHARGES FOR SERVICES	\$23,783	\$24,023	\$28,000	\$28,000	\$28,000
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$20,000	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$20,000	\$0	\$0	\$0	\$0
Total Revenues:	\$232,394	\$221,124	\$207,605	\$207,605	\$207,605
Category: 010 SALARIES AND BENEFITS					
018100 EMPLOYER SHARE FICA	\$2	\$0	\$0	\$0	\$0
018204 EMPLOYER SHARE DEFERRED COMP	\$0	\$0	\$0	\$0	\$0
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$0	\$0	\$0
018500 WORKERS COMP EXPOSURE	\$0	\$0	\$0	\$0	\$0
SALARIES AND BENEFITS	\$3	\$0	\$0	\$0	\$0

Fund: 0371 - SHASTA COUNTY WATER AGENCY

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$10	\$124	\$50	\$50	
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$36	\$41	\$37	\$37	
034100 MEMBERSHIPS	\$3,940	\$3,915	\$4,000	\$4,000	
034800 PROF & SPECIAL SERVICES	\$1,388	\$2,602	\$77,000	\$77,000	
034802 PROF ADMIN SVS	\$87,991	\$84,486	\$95,000	\$95,000	
034829 PROF MAINTENANCE SVS	\$4,223	\$2,105	\$25,000	\$25,000	
034892 CHGS IT PROFESSIONAL SVS	\$1,722	\$1,771	\$1,955	\$1,955	
034893 PROP TAX ADMIN SVS	\$4,217	\$4,567	\$4,600	\$4,600	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$17,480	\$40,959	\$20,000	\$20,000	
035900 TRANSPORTATION & TRAVEL	\$1,091	\$1,145	\$2,500	\$2,500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$113	\$0	\$0	\$0	
SERVICES AND SUPPLIES	\$122,215	\$141,719	\$230,392	\$230,392	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$6,064	\$11,370	\$1,943	\$1,943	
OTHER CHARGES	\$6,064	\$11,370	\$1,943	\$1,943	
Category: 095 OTHER FINANCING USES					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	\$20,000	\$50,000	\$25,000	\$25,000	
096384 TRANS OUT CSA#13 ALPINE MDWS	\$20,000	\$10,000	\$10,000	\$10,000	
096394 TRANS OUT CSA #25 KESWICK WTR	\$15,000	\$0	\$0	\$0	
OTHER FINANCING USES	\$55,000	\$60,000	\$35,000	\$35,000	
Total Expenditures/Appropriations:	\$183,283	\$213,090	\$267,335	\$267,335	
Net Cost:	(\$49,110)	(\$8,033)	\$59,730	\$59,730	

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

PROGRAM DESCRIPTION

The Shasta County Air Quality Management District (District) endeavors to achieve State and Federal ambient air quality standards. This effort can be categorized into three basic areas: permitting, monitoring/inspection, and long-range planning. Permitting includes both commercial and industrial sources of air emissions. Monitoring and inspections encompass permitted devices, emission testing, and responding to complaints. Updating the Northern Sacramento Valley Triennial Attainment Plan and implementing open burning regulations, suggesting transportation control measures, and working with State and local planning agencies to evaluate air quality impacts of development projects fulfill the planning component of the program.

BUDGET REQUESTS

The FY 2019-20 requested budget includes revenue in the amount of \$1,349,820 and expenditures in the amount of \$1,623,281. The FY 2019-20 requested budget expenditures exceed revenue by \$277,461 and will be covered using fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the following changes: \$4,000 reduction in revenue due to a late notification of a funding change, one technical net-zero adjustment of \$1,000 in salaries and benefits, and a \$570,000 increase in grant money expenditures to be offset by the use of fund balance.

PENDING ISSUES AND POLICY CONSIDERATIONS

It is important to note that the District continues to use a significant portion of AB 2766 funding for operations of the District that insure compliance with the California Clean Air Act. District fees, which have not been adjusted in many years, will be reviewed during the first half of FY 2019-20. Staff will recommend fee adjustments to the Shasta County Air Pollution Control Board based upon the evaluation of actual costs incurred by the District to process applications and perform inspections.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1		2	3	4	5
Category: 100 TAXES					
104000	PRIOR YEAR UNSECURED TAXES	\$0	(\$0)	\$0	\$0
TAXES		\$0	(\$0)	\$0	\$0
Category: 200 LICENSES, PERMITS & FRANCHISES					
215500	AIR POLLUTION FEES	\$3,630	\$4,725	\$3,500	\$3,500
215520	BURNING PERMIT FEES	\$4,782	\$5,857	\$4,600	\$4,600
215521	BURN PERMIT FEE BASIN CONTROL	\$830	\$1,220	\$800	\$800
215550	DEVICE PERMIT FEES	\$220,515	\$253,656	\$230,000	\$230,000
215600	HEARING BOARD FEES	\$150	\$0	\$200	\$200
LICENSES, PERMITS & FRANCHISES		\$229,908	\$265,459	\$239,100	\$239,100
Category: 300 FINES, FORFEITURES & PENALTIES					
318770	COURT FINES & PENALTIES	\$12,135	\$12,115	\$0	\$0
FINES, FORFEITURES & PENALTIES		\$12,135	\$12,115	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000	INTEREST	\$34,649	\$51,125	\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY		\$34,649	\$51,125	\$20,000	\$20,000
Category: 500 INTERGOVERNMENTAL REVENUES					
526011	STATE MOTOR VEHICLE AB2766	\$515,753	\$521,220	\$525,000	\$525,000
545500	STATE AIR POLLUTION GRANT	\$51,128	\$76,388	\$72,583	\$72,583
549189	STATE AIR RESOURCES BOARD	\$28,184	\$67,500	\$150,000	\$150,000
549190	STATE AIR RSRCS BRD MOYER GRT	\$1,383,536	\$183,875	\$317,837	\$317,837
560200	FEDERAL EPA PM25	\$9,100	\$21,626	\$5,100	\$5,100
INTERGOVERNMENTAL REVENUES		\$1,987,703	\$870,610	\$1,070,520	\$1,070,520
Category: 600 CHARGES FOR SERVICES					
692000	CHGS FOR PROFESSIONAL SVS	\$24,561	\$36,760	\$15,000	\$15,000
692100	PHOTOCOPIES	\$226	\$42	\$200	\$200
692360	REIMB AIR TOXIC ACT	\$2,396	\$2,271	\$1,000	\$1,000
CHARGES FOR SERVICES		\$27,183	\$39,073	\$16,200	\$16,200
Category: 700 MISCELLANEOUS REVENUES					
799390	PRIOR PERIOD EXP ADJUSTMENT	\$0	\$2,070	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$1,166,842	\$0	\$0	\$0
MISCELLANEOUS REVENUES		\$1,166,842	\$2,070	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800112	TRANS IN ASSESSOR	\$0	\$1,965	\$0	\$0
OTHR FINANCING SOURCES TRAN IN		\$0	\$1,965	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100	SALE OF CAPITAL ASSETS	\$0	\$4,295	\$0	\$0

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

OTHER FINANCING SRCS SALE C/A	\$0	\$4,295	\$0	\$0
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Total Revenues:	\$3,458,422	\$1,246,713	\$1,345,820	\$1,345,820
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Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$363,801	\$391,755	\$487,000	\$487,000
011200	TERMINATION/SPECIAL PAY	\$0	\$948	\$0	\$0
017000	EXTRA HELP	\$0	\$10,008	\$20,000	\$20,000
017502	OVERTIME PAY	\$0	\$664	\$0	\$0
018100	EMPLOYER SHARE FICA	\$26,648	\$29,602	\$39,000	\$39,000
018201	EMPLOYER SHARE RETIREMENT	\$65,500	\$78,428	\$107,000	\$107,000
018205	EMPLOYER SHARE 401A	\$0	\$583	\$1,100	\$1,100
018300	EMPLOYER SHARE HEALTH INSUR	\$84,053	\$104,976	\$134,000	\$134,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$10,913	\$11,728	\$19,000	\$19,000
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$1,164	\$637	\$600	\$600
018500	WORKERS COMP EXPOSURE	\$4,583	\$3,418	\$1,400	\$1,400
018603	CELL/PDA COMM ALLOWANCE PROG	\$0	\$0	\$1,000	\$1,000
SALARIES AND BENEFITS		\$556,665	\$632,754	\$810,100	\$810,100

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$5,000	\$5,000
032500	COMMUNICATIONS EXPENSE	\$6,972	\$6,988	\$12,000	\$12,000
032590	CHGS FAC MGMT COMM	\$41	\$42	\$45	\$45
032591	CHGS IT COMM	\$2,227	\$2,188	\$2,918	\$2,918
032700	FOOD EXPENSE	\$0	\$23	\$50	\$50
032900	HOUSEHOLD EXPENSE	\$58	\$9	\$300	\$300
032992	CHGS FAC MGMT HSHLD XP	\$13,808	\$16,247	\$14,421	\$14,421
033102	INSUR XP LIABILITY EXPOSURE	\$1,324	\$1,057	\$1,300	\$1,300
033103	INSUR XP MISCELLANEOUS	\$829	\$633	\$600	\$600
033105	INSUR XP LIABILITY EXPERIENCE	\$1,317	\$1,926	\$1,500	\$1,500
033500	MAINTENANCE OF EQUIPMENT	\$338	\$0	\$1,000	\$1,000
033528	MNT EQP SOFTWARE	\$13,099	\$10,972	\$0	\$0
033592	CHGS IT MNT HARD/SOFTWARE	\$870	\$688	\$851	\$851
033791	CHGS FAC MGMT MAINT STR	\$9,221	\$15,459	\$13,590	\$13,590
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$339	\$400	\$400
034100	MEMBERSHIPS	\$5,855	\$6,885	\$7,000	\$7,000
034500	OFFICE EXPENSE	\$4,904	\$6,633	\$7,000	\$7,000
034536	OFFICE XP OFFICE FURNITURE	\$0	\$0	\$2,000	\$2,000
034590	CHGS OC PHOTOCOPY SVS	\$3	\$100	\$35	\$35
034591	CHGS OC POSTAGE SVS	\$1,449	\$1,855	\$1,744	\$1,744
034592	CHGS OC OTHER SERVICES	\$1,491	\$1,422	\$1,626	\$1,626
034800	PROF & SPECIAL SERVICES	\$0	\$4,040	\$2,000	\$2,000
034802	PROF ADMIN SVS	\$111,875	\$110,484	\$115,139	\$115,139

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1		2	3	4	5	
034803	PROF ADVERTISING & MKTG SVS	\$0	\$0	\$3,000	\$3,000	
034806	PROF AUDIT SVS	\$8,300	\$8,000	\$16,000	\$16,000	
034807	PROF BANK SVS	\$0	\$0	\$1,000	\$1,000	
034837	PROF PREEMPLOYMENT SVS	\$602	\$749	\$600	\$600	
034858	PROF FINGERPRINTING SVS	\$0	\$49	\$0	\$0	
034863	PROF GRANT SVS	\$380,000	\$795,000	\$935,715	\$935,715	
034890	CHGS FAC MGMT PROF SVS	\$825	\$683	\$810	\$810	
034892	CHGS IT PROFESSIONAL SVS	\$29,183	\$24,029	\$23,498	\$23,498	
034900	PUBLICATIONS & LEGAL NOTICES	\$423	\$1,336	\$1,000	\$1,000	
035100	RENTS & LEASES OF EQUIPMENT	\$1,644	\$1,712	\$1,800	\$1,800	
035300	RENTS & LEASES OF STRUCTURES	\$336	\$0	\$0	\$0	
035500	MINOR EQUIPMENT	\$1,200	\$2,770	\$3,000	\$3,000	
035590	CHGS IT SOFTWARE EQP	\$120	\$637	\$6,000	\$6,000	
035591	CHGS IT HARDWARE EQP	\$7,083	\$3,232	\$8,000	\$8,000	
035592	CHGS IT TELECOMM EQP	\$0	\$187	\$4,300	\$4,300	
035700	SPECIAL DEPARTMENTAL EXPENSE	\$81	\$89	\$2,000	\$2,000	
035755	SP DEPT XP AIR QLTY INCENTIVES	\$13,614	\$162,235	\$120,000	\$120,000	
035900	TRANSPORTATION & TRAVEL	\$3,417	\$2,008	\$4,000	\$4,000	
035940	TRANS/TRVL FUEL	\$2,178	\$2,559	\$4,000	\$4,000	
035947	TRANS/TRVL VOLUNTEER	\$0	\$0	\$200	\$200	
035990	CHGS FLEET TRANS/TRVL	\$11,367	\$11,676	\$10,859	\$10,859	
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$317	\$332	\$300	\$300	
036100	UTILITIES	\$10,526	\$9,822	\$12,592	\$12,592	
SERVICES AND SUPPLIES		\$646,913	\$1,215,111	\$1,349,193	\$1,349,193	
Category: 050 OTHER CHARGES						
050001	CENTRAL SERVICE COST PLAN CHGS	\$17,224	\$35,655	\$20,704	\$20,704	
050003	BUILDING & EQUIP COST PLAN CHG	\$11,117	\$10,005	\$12,540	\$12,540	
050800	TAXES & ASSESSMENTS	\$29	\$40	\$46	\$46	
051362	CONTR TO SISKIYOU COUNTY	\$0	\$506,934	\$0	\$0	
051390	CONTR TO AIR RES BOARD	\$769	\$769	\$900	\$900	
OTHER CHARGES		\$29,141	\$553,404	\$34,190	\$34,190	
Category: 070 CAPITAL ASSETS						
065122	2 VEHICLES W/ ACCESSORIES	\$0	\$28,629	\$0	\$0	
065215	1 MONITORING DEVICE W ACCESS	\$0	\$14,526	\$0	\$0	
065317	SOFTWARE	\$5,438	\$271	\$0	\$0	
CAPITAL ASSETS		\$5,438	\$43,427	\$0	\$0	
Category: 095 OTHER FINANCING USES						
095166	TRANS OUT CAPITAL PROJECTS	\$74,108	\$0	\$0	\$0	
OTHER FINANCING USES		\$74,108	\$0	\$0	\$0	

Fund: 0373 - AIR QUALITY MANAGEMENT DIST

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$1,312,268	\$2,444,698	\$2,193,483	\$2,193,483
Net Cost:	(\$2,146,154)	\$1,197,984	\$847,663	\$847,663

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

PROGRAM DESCRIPTION

Shasta County Fire Department (SCFD)/County Service Area (CSA) #1 provides fire suppression and protection services to unincorporated areas that are not served by either an independent fire district or a city fire department. Its mission is to stand ready to protect life, property, and the environment, utilizing trained and equipped personnel. This includes structural and wildland fire control, first response medical care, and assistance to other emergency service agencies. CSA #1 contracts with the California Department of Forestry and Fire Protection (CAL FIRE) to operate and administer Shasta County Fire Department CSA #1. This includes the coordination of the activities of all SCFD volunteer fire companies, maintaining mutual aid response agreements with the cities and with all independent fire districts, and to assure that all fire safety, fire code, and fire department land use regulations are observed throughout the County. The Board of Supervisors has also designated the SCFD as the lead agency for the multi-jurisdictional, northern region Shasta Cascade Hazardous Materials Response Team (SCHMRT).

BUDGET REQUESTS

The department's requested budget includes appropriations in the amount of \$5.1 million and revenues in the amount of \$3.2 million. Revenues have decreased by \$207,301 compared to the Adjusted FY 2018-19 budget. Appropriations exceed revenues by \$1.78 million and will be covered by fund balance.

The department has requested 3 new capital assets: one fire engine, one truck, and one water tender. The total amount budgeted for capital assets is \$765,000. Due to past ongoing replacement efforts of older vehicles, replacement purchasing has slowed (in turn reducing capital asset purchases for FY 2019-20).

The agreement between Shasta County and California Department of Forestry and Fire Protection (CAL FIRE) has increased \$176,442. The Salaries and Benefits rates are currently estimates and will not be finalized until the conclusion of bargaining negotiations in the near future. However the Salaries and Benefits rate estimates reflect a solid estimate for budgeting purposes. The increase is primarily due to an average 2% increase in the required retirement contributions, a 0.6% increase in health benefits, as well as negotiated salary increases. The State Administrative rate decreased 0.78%.

Overall, County Fire budget appropriations have decreased by \$842,516 as compared to FY 2018-19 adjusted budget. In FY 2019-20, County Fire will complete a \$1.1 million, three-year replacement plan for new Self Contained Breathing Apparatus (SCBA). Recent changes to the industry guidelines published by the National Fire Protection Association have necessitated a complete replacement of SCBA equipment. County Fire has anticipated this change and reduced new purchasing and maintenance over the last few years. The replacement cycle is nearly complete, and expenditures in FY 2019-20 are substantially lower than last fiscal year. The funds for these purchases have come primarily from fund balance. County Fire continues to closely monitor necessary expenditures and encourage program efficiencies and savings.

The County will continue to provide \$2.5 million in General Fund support for the agreement with CAL FIRE to administer and operate the Shasta County Fire Department and to furnish fire protection.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1		2	3	4	5
Category: 100 TAXES					
101000	CURRENT SECURED TAXES	\$1,756,834	\$1,818,042	\$1,800,000	\$1,800,000
101001	CURRENT UNITARY TAXES	\$131,885	\$140,800	\$143,000	\$143,000
101011	CURR SEC TAX DEL ADV TEETER	\$27,761	\$28,644	\$27,000	\$27,000
101012	RDA RESIDUAL PROP TAX HS34188	\$3,389	\$23,464	\$10,000	\$10,000
101013	RDA 1290 PT PROP TX HS33607.5	\$14,494	\$16,083	\$16,000	\$16,000
101100	SUPPLEMENTAL TAXES CURRENT	\$25,376	\$22,239	\$20,000	\$20,000
101111	SUPPLEMENTAL TAXES CURR TEETER	\$2,586	\$2,580	\$2,000	\$2,000
102000	CURRENT UNSECURED TAXES	\$84,973	\$87,656	\$85,000	\$85,000
103010	SUPPLEMENTAL TAXES PRIOR	\$63	\$41	\$50	\$50
104000	PRIOR YEAR UNSECURED TAXES	\$3,890	\$1,626	\$1,500	\$1,500
109100	TIMBER YIELD TAXES	\$5,880	\$6,682	\$4,000	\$4,000
TAXES		\$2,057,136	\$2,147,863	\$2,108,550	\$2,108,550
Category: 200 LICENSES, PERMITS & FRANCHISES					
212200	BUILDING PERMIT FEES	\$29,900	\$46,885	\$30,000	\$30,000
LICENSES, PERMITS & FRANCHISES		\$29,900	\$46,885	\$30,000	\$30,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000	INTEREST	\$43,188	\$56,590	\$25,000	\$25,000
REVENUE FROM MONEY & PROPERTY		\$43,188	\$56,590	\$25,000	\$25,000
Category: 500 INTERGOVERNMENTAL REVENUES					
529200	STATE OTHER IN-LIEU TAX	\$124	\$124	\$124	\$124
546000	STATE HOMEOWNERS EXEMPTION	\$29,077	\$28,554	\$28,000	\$28,000
549072	STATE CDF GRANT	\$19,721	\$19,919	\$10,000	\$10,000
554101	FED EMERGENCY MGMT ASST (FEMA)	\$73,045	(\$26,763)	\$0	\$0
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$13	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES		\$121,982	\$21,834	\$38,124	\$38,124
Category: 600 CHARGES FOR SERVICES					
668144	S/A IN LIEU PARCEL CHGS CURR	\$377,758	\$369,755	\$378,000	\$378,000
688013	CHGS FOR SVS EDUC TRAINING	\$300	\$200	\$300	\$300
692024	REIMB FIRE CALLS	\$961,311	\$1,535,223	\$350,000	\$350,000
692025	FIRE MARSHAL FEES	\$9,190	\$5,680	\$7,500	\$7,500
692100	PHOTOCOPIES	\$400	\$290	\$200	\$200
692750	HAZMAT RESPONSE	\$35,667	\$28,950	\$35,667	\$35,667
CHARGES FOR SERVICES		\$1,384,627	\$1,940,099	\$771,667	\$771,667
Category: 700 MISCELLANEOUS REVENUES					
792500	DONATIONS/CONTRIBUTIONS	\$0	\$13,753	\$0	\$0
795000	AUDITOR VOID/STALE DATED CHECK	\$0	\$25	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$45	\$0	\$0	\$0

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1		2	3	4	5
799390	PRIOR PERIOD EXP ADJUSTMENT	\$738	\$1,148	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$100	\$0	\$0	\$0
799600	INSURANCE LOSS & REFUNDS	\$52,736	\$288,442	\$60,750	\$60,750
799601	INSURANCE PROCEEDS C/A	\$0	\$76,205	\$150,000	\$150,000
MISCELLANEOUS REVENUES		\$53,620	\$379,575	\$210,750	\$210,750
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100	TRANS IN GENERAL FUND	\$2,458,313	\$0	\$0	\$0
800176	TRAN IN TITLE III PROJ (GRT)	\$1,226	\$5,369	\$59,894	\$59,894
800411	TRANS IN PUBLIC HEALTH	\$10,017	\$82,405	\$71,805	\$71,805
OTHR FINANCING SOURCES TRAN IN		\$2,469,556	\$87,774	\$131,699	\$131,699
Category: 802 OTHER FINANCING SRCS SALE C/A					
896100	SALE OF CAPITAL ASSETS	\$25,351	\$5,585	\$5,000	\$5,000
896101	SALE OF SURPLUS PROPERTY	\$15,351	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A		\$40,702	\$5,585	\$5,000	\$5,000
Total Revenues:		\$6,200,714	\$4,686,210	\$3,320,790	\$3,320,790
Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$168,080	\$177,735	\$189,000	\$189,000
011200	TERMINATION/SPECIAL PAY	\$72	\$0	\$0	\$0
017502	OVERTIME PAY	\$2,485	\$2,256	\$3,000	\$3,000
017508	OVERTIME PAY FIRE FIGHT	\$16,009	\$30,256	\$15,000	\$15,000
017509	HOLIDAY OVERTIME PAY	\$283	\$300	\$1,000	\$1,000
018100	EMPLOYER SHARE FICA	\$38,867	\$61,060	\$34,000	\$34,000
018201	EMPLOYER SHARE RETIREMENT	\$18,046	\$20,928	\$24,000	\$24,000
018300	EMPLOYER SHARE HEALTH INSUR	\$57,828	\$56,674	\$61,000	\$61,000
018307	EMPLYR SHR OTHER POST EMP BEN	\$5,042	\$5,316	\$7,600	\$7,600
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$599	\$338	\$300	\$300
018500	WORKERS COMP EXPOSURE	\$2,359	\$1,801	\$700	\$700
018501	WORKERS COMP EXPERIENCE	\$263,835	\$115,980	\$27,000	\$27,000
SALARIES AND BENEFITS		\$573,512	\$472,649	\$362,600	\$362,600
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$500	\$500	\$1,000	\$1,000
032328	CLTHG/PERS SAFETY CLOTHING	\$55,828	\$107,661	\$110,050	\$110,050
032329	CLTHG/PERS UNIFORMS	\$350	\$0	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$28,465	\$26,784	\$34,000	\$34,000
032591	CHGS IT COMM	\$0	\$21	\$0	\$0
032700	FOOD EXPENSE	\$1,765	\$3,116	\$1,500	\$1,500
032727	FOOD VOLUNTEERS	\$0	\$1,773	\$3,000	\$3,000
032900	HOUSEHOLD EXPENSE	\$6,972	\$4,651	\$4,500	\$4,500
032928	HSHLD XP LAUNDRY SVS	\$2,435	\$1,601	\$1,500	\$1,500

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object		2017-18 Actuals	2018-19	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1		2	3	4	5
032929	HSHLD XP SUPPLIES	\$4,147	\$6,895	\$7,000	\$7,000
032992	CHGS FAC MGMT HSHLD XP	\$0	\$15	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$689	\$564	\$700	\$700
033103	INSUR XP MISCELLANEOUS	\$17,506	\$15,879	\$14,796	\$14,796
033105	INSUR XP LIABILITY EXPERIENCE	\$21,573	\$12,660	\$11,436	\$11,436
033500	MAINTENANCE OF EQUIPMENT	\$68,865	\$50,118	\$55,000	\$55,000
033526	MNT EQP VEHICLES	\$145,813	\$128,960	\$145,500	\$145,500
033530	MNT EQP RADIOS	\$1,424	\$1,800	\$5,000	\$5,000
033592	CHGS IT MNT HARD/SOFTWARE	\$109	\$164	\$0	\$0
033700	MAINTENANCE OF STRUCTURES	\$12,806	\$1,933	\$7,000	\$7,000
033791	CHGS FAC MGMT MAINT STR	\$116,202	\$94,549	\$115,000	\$115,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$35,331	\$52,984	\$35,000	\$35,000
034100	MEMBERSHIPS	\$2,170	\$4,845	\$2,200	\$2,200
034500	OFFICE EXPENSE	\$36,180	\$32,644	\$40,000	\$40,000
034526	OFFICE XP POSTAGE	\$17	\$0	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	(\$861)	\$0	\$981	\$981
034591	CHGS OC POSTAGE SVS	\$0	\$0	\$0	\$0
034592	CHGS OC OTHER SERVICES	\$2,000	\$2,215	\$2,652	\$2,652
034800	PROF & SPECIAL SERVICES	\$36,048	\$31,987	\$43,000	\$43,000
034817	PROF DRUG TESTING SVS	\$0	\$150	\$0	\$0
034823	PROF HEALTH SVS	\$26,483	\$30,282	\$27,000	\$27,000
034837	PROF PREEMPLOYMENT SVS	\$2,810	\$3,758	\$2,960	\$2,960
034860	PROF BENEFITS ADMIN SVS	\$16,800	\$16,800	\$25,000	\$25,000
034864	PROF CAPITL ASSET DISPOSAL SVS	\$0	\$0	\$1,000	\$1,000
034892	CHGS IT PROFESSIONAL SVS	\$2,046	\$2,006	\$3,900	\$3,900
034893	PROP TAX ADMIN SVS	\$51,038	\$55,030	\$55,000	\$55,000
034896	VOLFIRE REIMB'D CALL PY EE SVS	\$212,064	\$477,799	\$105,000	\$105,000
034898	VOL FIRE CALL PAY EMPLEE SVS	\$88,351	\$84,888	\$85,000	\$85,000
034899	PROF INDPNDNT CNTR EMPLEE SVS	\$10,065	\$6,525	\$8,000	\$8,000
034900	PUBLICATIONS & LEGAL NOTICES	\$0	\$45	\$0	\$0
035100	RENTS & LEASES OF EQUIPMENT	\$0	\$110	\$500	\$500
035300	RENTS & LEASES OF STRUCTURES	\$2,500	\$3,215	\$3,100	\$3,100
035500	MINOR EQUIPMENT	\$459,776	\$794,737	\$257,000	\$257,000
035526	MNR EQP VOTING EQP	\$117	\$260	\$0	\$0
035535	MNR EQP COMM EQP	\$35,717	\$90,984	\$107,400	\$107,400
035590	CHGS IT SOFTWARE EQP	\$7,882	\$2,421	\$18,000	\$18,000
035591	CHGS IT HARDWARE EQP	\$12,153	\$13,121	\$12,000	\$12,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$4,446	\$5,352	\$5,000	\$5,000
035900	TRANSPORTATION & TRAVEL	\$7,154	\$8,726	\$12,000	\$12,000
035940	TRANS/TRVL FUEL	\$32,359	\$36,959	\$50,000	\$50,000
035998	TRN/TRV PY EE VOL FIRE TRAIING	\$43,524	\$42,930	\$50,000	\$50,000
036100	UTILITIES	\$112,873	\$122,822	\$108,000	\$108,000

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19		2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
SERVICES AND SUPPLIES	\$1,724,509	\$2,383,256	\$1,576,675	\$1,576,675	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$118,163	\$72,454	\$122,988	\$122,988	
050800 TAXES & ASSESSMENTS	\$50	\$51	\$57	\$57	
056530 RM PD CLM JUDGEMENTS/DAMAGE	\$0	\$1,000	\$0	\$0	
058000 CDF CONTRACT	\$3,609,302	\$1,464,361	\$2,246,650	\$2,246,650	
058003 BELLA VISTA FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058004 BIG BEND FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058006 CASSEL FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058007 CENTERVILLE FIRE CONTRACT	\$0	\$0	\$2,000	\$2,000	
058010 FRENCH GULCH FIRE CONTRACT	\$2,000	(\$2,000)	\$2,000	\$2,000	
058011 HAT CREEK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058012 IGO ONO FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058013 JONES VALLEY FIRE CONTRACT	\$2,000	\$0	\$2,000	\$2,000	
058014 KESWICK FIRE CONTRACT	\$2,000	(\$2,000)	\$0	\$0	
058018 MONTGOMERY CRK FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058020 OAK RUN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058021 OLD STATION FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058022 PALO CEDRO FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058027 SHINGLETOWN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058028 SOLDIER MOUNTAIN FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058030 WEST VALLEY FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058031 WHITMORE FIRE CONTRACT	\$2,000	\$2,000	\$2,000	\$2,000	
058032 LAKEHEAD FIRE CONTRACT	\$0	\$2,000	\$2,000	\$2,000	
OTHER CHARGES	\$3,759,516	\$1,561,867	\$2,403,695	\$2,403,695	
Category: 070 CAPITAL ASSETS					
065022 1 DEFIBRILLATOR W/ACCESSORIES	\$0	\$31,270	\$0	\$0	
065028 1 FIRE ENGINE W/ ACCESSORIES	\$0	\$428,915	\$460,000	\$460,000	
065050 1 METER	\$61,348	\$0	\$0	\$0	
065065 1 RESCUE VEHICLE W/ACCSSRY	\$0	\$64,243	\$0	\$0	
065083 1 TRUCK W/ ACCESSORIES	\$39,038	\$0	\$45,000	\$45,000	
065086 1 UTILITY VEHICLE W/ ACCESSRY	\$0	\$39,105	\$0	\$0	
065099 1 WATER TENDER	\$0	\$249,696	\$260,000	\$260,000	
065346 3 WATER TENDERS	\$236,582	\$0	\$0	\$0	
065364 2 EXTRICATION TOOLS	\$0	\$42,906	\$0	\$0	
CAPITAL ASSETS	\$336,968	\$856,136	\$765,000	\$765,000	
Category: 095 OTHER FINANCING USES					
095166 TRANS OUT CAPITAL PROJECTS	\$0	\$44,241	\$0	\$0	
OTHER FINANCING USES	\$0	\$44,241	\$0	\$0	

Fund: 0391 - CSA #1 FIRE PROTECTION

Detail By Revenue Category and Expenditure Object	2017-18 Actuals	2018-19 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2019-20 Recommended Budget	2019-20 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures/Appropriations:	\$6,394,506	\$5,318,151	\$5,107,970	\$5,107,970
Net Cost:	\$193,792	\$631,941	\$1,787,180	\$1,787,180

IN-HOME SUPPORTIVE SERVICES-PUBLIC AUTHORITY

Fund 851 IHSS Public Authority Admin

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

PROGRAM DESCRIPTION

The In-Home Supportive Services Public Authority (IHSS PA) was established by Shasta County to fulfill the requirements of AB 1682. This includes acting as the employer of record for the in-home supportive services providers, participating in collective bargaining, and establishing a registry of IHSS providers to match the needs of IHSS recipients with the skills and abilities of the IHSS program providers. The Public Authority is also responsible for checking for criminal background and references of providers before including them on the registry, as well as informing providers and recipients of available training.

BUDGET REQUESTS

FY 2018-19 expenditures are requested at \$454,529, and revenue is requested at \$401,100, both represent an increase when compared to the FY 2018-19 Adjusted Budget. Increased expenditures consist predominantly from additional Salary and Benefits costs, while revenue allocations in this program come from a state allocation, federal Medicaid administrative funds, and a County General Fund contribution in the form of a Maintenance of Effort (MOE). The County General Fund request for FY 2019-20 is \$70,948 (status quo). There is a Net County Cost of \$53,429, an increase of \$6,784 from FY 2018-19 that is funded with IHSS fund balance. There are no requested capital assets or position changes.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Governor signed Senate Bill (SB) 3 on March 28, 2016 which provides for increases to the state minimum wage beginning on January 1, 2017 and reaching \$15 per hour by 2022. SB 3 additionally removed the exemption of IHSS workers to receive paid sick leave under the Healthy Workplaces, Healthy Families Act of 2014.

The most significant potential threat to this budget lies in the state's previous year's shift of costs to counties for the IHSS MOE. In FY 2019-20, the Governor is proposing to increase the State General Fund commitment to IHSS by \$241.7 million in 2019-20, growing to \$547.3 million in 2022-23, for a total of an increased commitment of \$1.6 billion over the next four years. This is accomplished through several changes to the current IHSS MOE. These changes are:

- Lowering the County IHSS MOE base in 2019-20 to \$1.56 billion,
- Reducing the MOE inflation factor from seven percent to four percent,
- Stopping the redirection of VLF growth funds from Health, Mental Health, and County Medical Services Program to Social Services,
- Ending the State General Fund IHSS mitigation,
- Returning to the original method for calculating IHSS caseload and no longer utilizing accelerated caseload growth, and
- Funding IHSS administrative costs through a General Fund allocation.

The increased State General Fund investment will provide needed fiscal relief for counties and allow counties to continue to deliver vital services on behalf of the state. Under the current structure, counties are facing Realignment shortfalls of several hundred million dollars in the coming years and negative impacts to health and mental health programs that would harm the well-being of residents. The Governor's proposal will help avoid these consequences and would create a more sustainable structure for counties to manage IHSS costs. The proposal does not take away all of the risk of Realignment, but dramatically improves the outlook for counties, critical social services, health, and mental health programs.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: H51 - IHSS PUBL AUTH ADMIN (FUND 0851)

Function: PUBLIC ASSISTANCE

Activity: N/A

Detail By Revenue Category and Expenditure Object	2016-17 Actuals	2017-18		2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$424	\$1,780	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$507,023	\$273,511	\$296,019	\$296,019	
MISCELLANEOUS REVENUES	\$2,014	\$3,131	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$0	\$70,947	\$70,948	\$70,948	
Total Revenues:	\$509,463	\$349,372	\$366,967	\$366,967	
SALARIES AND BENEFITS	\$232,168	\$206,198	\$215,297	\$215,297	
SERVICES AND SUPPLIES	\$221,595	\$148,728	\$176,748	\$176,748	
OTHER CHARGES	\$20,142	\$19,698	\$21,567	\$21,567	
Total Expenditures/Appropriations:	\$473,905	\$374,625	\$413,612	\$413,612	
Net Cost:	(\$35,557)	\$25,253	\$46,645	\$46,645	

Permanent Position Allocation

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
GENERAL GOVERNMENT					
BOARD OF SUPERVISORS (BU 101)					
SUPERVISOR	5.00	5.00	5.00	5.00	0.00
TOTAL:	5.00	5.00	5.00	5.00	0.00
COUNTY ADMINSTRATIVE OFFICE (BU 102)					
COUNTY EXECUTIVE OFFICER	1.00	1.00	1.00	1.00	0.00
AGENCY ST SRV ANAL I/II CONF	1.00	1.00	1.00	1.00	0.00
COUNTY CHIEF FINANCIAL OFFICER	1.00	1.00	1.00	1.00	0.00
COUNTY EXEC OFFCR ASST-CONFID	1.00	1.00	1.00	1.00	0.00
PRIN/SR ADMIN ANAL I/II	3.00	3.00	3.00	3.00	0.00
TOTAL:	7.00	7.00	7.00	7.00	0.00
CLERK OF THE BOARD (BU 103)					
ADMIN BD CLERK I/II/III-CONF	3.00	3.00	3.00	3.00	0.00
CHIEF DEPUTY CLK OF THE BOARD	1.00	1.00	1.00	1.00	0.00
TOTAL:	4.00	4.00	4.00	4.00	0.00
AUDITOR CONTROLLER (BU 110)					
AUDITOR-CONTROLLER	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II	5.00	5.00	5.00	5.00	0.00
ACCOUNTANT AUDITOR III	2.00	2.00	2.00	2.00	0.00
ACCOUNTING ASSISTANT	4.00	4.00	4.00	4.00	0.00
ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	0.00
ACCT AUDITOR I/II/III-CONFID	1.00	1.00	1.00	1.00	0.00
ACCTNG TECH/ACCT AUDITOR I/II	3.00	3.00	3.00	3.00	0.00
AGENCY ST SRV ANAL I/II CONF	1.00	1.00	1.00	1.00	0.00
ASSA I/II	1.00	1.00	1.00	1.00	0.00
ASSIST AUDITOR-CONTROLLER	1.00	1.00	1.00	1.00	0.00
CHIEF DEPUTY AUDITOR	2.00	2.00	2.00	2.00	0.00
MANAGING ACCT - AUDITOR	1.00	1.00	1.00	1.00	0.00
SUPRVSG ACCOUNTANT	1.00	1.00	1.00	1.00	0.00
TOTAL:	25.00	25.00	25.00	25.00	0.00
TREASURER-TAX COLLECTOR (BU 111)					
TREASURER TAX COLL-PUBLIC ADM	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II/III	1.00	1.00	1.00	1.00	0.00
CHIEF DEP TREAS-TAX COLL/COLL	1.00	1.00	1.00	1.00	0.00
CHIEF DEP TREAS-TAX COLL/PA	1.00	1.00	1.00	1.00	0.00
OPERATIONS SPECIALIST I/II	2.00	2.00	2.00	2.00	0.00
PROPERTY TAX SPEC I/II/III	5.00	5.50	5.50	5.50	0.00
SENIOR PROPERTY TAX SPECIALIST	1.00	1.00	1.00	1.00	0.00
SENIOR STAFF ANALYST	1.00	1.00	1.00	1.00	0.00
TOTAL:	14.00	14.50	14.50	14.50	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
ASSESSOR (BU 112)					
ASSESSOR/RECORDER	1.00	1.00	1.00	1.00	0.00
AGENCY STAFF SRVS ANALYST I/II	1.00	1.00	1.00	1.00	0.00
APPRAISAL MANAGER	3.00	3.00	3.00	3.00	0.00
ASSESSOR/RCRDR CLRK I/II/III	7.00	7.00	7.00	7.00	0.00
ASSESSOR/RECORDER PROGRAM MGR	2.00	2.00	2.00	2.00	0.00
AUDITOR APPRAISER I/II/III	3.00	3.00	3.00	3.00	0.00
DEPUTY ASSESSOR/RECORDER	2.00	2.00	2.00	2.00	0.00
INTER-DEPARTMENTAL SYS COORD	1.00	1.00	1.00	1.00	0.00
MAPPING SPECIALIST I/II	2.00	2.00	2.00	2.00	0.00
REAL PROP APPR I/II/III	11.00	11.00	11.00	11.00	0.00
REAL PROPERTY APPRAISER AIDE	2.00	2.00	2.00	2.00	0.00
SENIOR ASSESSOR/RECORDER CLERK	4.00	4.00	4.00	4.00	0.00
SENIOR SPEC REAL PROP APP	2.00	2.00	2.00	2.00	0.00
SUPRVSG ASSESSOR/RECORDER CLK	1.00	1.00	1.00	1.00	0.00
TOTAL:	42.00	42.00	42.00	42.00	0.00
CAO-PURCHASING (BU 113)					
ADMIN SECRETARY I/II - CONF	1.00	1.00	1.00	1.00	0.00
AGENCY STAFF SV ANAL I/II-CONF	1.00	1.00	1.00	1.00	0.00
TOTAL:	2.00	2.00	2.00	2.00	0.00
COUNTY COUNSEL (BU 120)					
COUNTY COUNSEL	1.00	1.00	1.00	1.00	0.00
ASSIST COUNTY COUNSEL	1.00	1.00	1.00	1.00	0.00
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	0.00
LEGAL SECRETARY - CONFID	2.00	2.00	2.00	2.00	0.00
SR DEP COUNTY COUNSEL/I/II/III	6.00	6.00	6.00	6.00	0.00
TOTAL:	11.00	11.00	11.00	11.00	0.00
CAO-PERSONNEL (BU 130)					
DIR OF SUPPORT SERVICES	1.00	1.00	1.00	1.00	0.00
ASSA I/II-CONF	1.00	2.00	2.00	2.00	0.00
ASSIST DIR OF SUPPORT SERVICES	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	0.00
LEAD PERSONNEL ASSIST-CONF	1.00	1.00	1.00	1.00	0.00
PERSONNEL ANALYST I/II/III	1.00	3.00	3.00	3.00	0.00
PERSONNEL ASST/TECH I/II-CONF	7.00	6.00	6.00	6.00	0.00
TOTAL:	13.00	15.00	15.00	15.00	0.00
ELECTION ADMIN & REGISTRATION (BU 140)					
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	0.00
AGENCY STAFF SRVS ANAL I/II	4.00	4.00	4.00	4.00	0.00
ASSIST CO CLK/REGISTRAR VOTERS	1.00	1.00	1.00	1.00	0.00
CLERK/ELECTION SPECIALIST I/II	3.00	3.00	3.00	3.00	0.00
ELECTIONS TECHNICIAN	1.00	1.00	1.00	1.00	0.00
SUPRVSG STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	0.00
TOTAL:	11.00	11.00	11.00	11.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
PUBLIC WORKS-COUNTY SERV AREA (BU 175)					
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	0.00
LEAD WATER/WASTEWATER OPERATOR	1.00	1.00	1.00	1.00	0.00
UTILITY OPERATIONS SUPT	1.00	1.00	1.00	1.00	0.00
WATER/WASTEWATER OPER I/II/TRN	3.00	3.00	3.00	3.00	0.00
TOTAL:	6.00	6.00	6.00	6.00	0.00
RES MGMT-BUILDING DIVISION (BU 282)					
ADMIN SECRETARY I	0.00	0.00	0.00	0.00	0.00
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	0.00
ASSA I/II	1.00	1.00	1.00	1.00	0.00
ASST/ASSOC/SR PERMIT SPEC	3.00	3.00	4.00	4.00	1.00
BUILDING DIVISION MANAGER	1.00	1.00	1.00	1.00	0.00
BUILDING INSPECTOR I/II	5.00	5.00	5.00	5.00	0.00
BUILDING INSPECTOR III	3.00	3.00	4.00	4.00	1.00
DATA ENTRY OPERATOR III	2.00	2.00	1.00	1.00	-1.00
OFFICE ASSISTANT II	0.00	0.00	0.00	0.00	0.00
STAFF SERVICES ANALYST II	0.00	0.00	0.00	0.00	0.00
STAFF SERVICES MANAGER	2.00	2.00	2.00	2.00	0.00
TYPIST CLERK III	1.00	1.00	1.00	1.00	0.00
TOTAL:	19.00	19.00	20.00	20.00	1.00
RES MGMT-PLANNING (BU 286)					
ASSIST DIR OF RESOURCE MGMT	1.00	1.00	1.00	1.00	0.00
ASSOC/ASST PLANNER	3.00	3.00	3.00	3.00	0.00
ASST/ASSOC/SR PERMIT SPEC	1.00	1.00	1.00	1.00	0.00
MAPPING SPECIALIST I/II	1.00	1.00	1.00	1.00	0.00
PLANNING DIVISION MANAGER	1.00	1.00	1.00	1.00	0.00
SENIOR PLANNER	4.00	4.00	4.00	4.00	0.00
TYPIST CLERK III	1.00	1.00	1.00	1.00	0.00
TOTAL:	12.00	12.00	12.00	12.00	0.00
RES MGMT-ENVIRONMENTAL HEALTH (BU 402)					
DIR OF RESOURCE MANAGEMENT	1.00	1.00	1.00	1.00	0.00
ASSIST/ASSOC/SR PERMIT SPEC	3.00	3.00	3.00	3.00	0.00
COMMUNITY ED SPECIALIST I/II	1.00	1.00	1.00	1.00	0.00
DEPUTY RESOURCE MGMT DIR-ADMIN	1.00	1.00	1.00	1.00	0.00
ENV HLTH SPECIALIST/TRAINEE	5.00	5.00	6.00	6.00	1.00
ENVIRON HEALTH DIVISION MGR	1.00	1.00	1.00	1.00	0.00
SENIOR ENVIRON HLTH SPECIALIST	6.00	6.00	6.00	6.00	0.00
SENIOR ENVIRON HLTH SPECIALIST	0.00	0.00	0.00	0.00	0.00
SUPRVSG COMM ED SPECIALIST	1.00	1.00	1.00	1.00	0.00
TOTAL:	19.00	19.00	20.00	20.00	1.00
GENERAL GOVERNMENT SUBTOTAL	190.00	192.50	194.50	194.50	2.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
PUBLIC PROTECTION					
PUBLIC DEFENDER (BU 207)					
PUBLIC DEFENDER	1.00	1.00	1.00	1.00	0.00
ASSIST PUBLIC DEFENDER	1.00	1.00	1.00	1.00	0.00
CHIEF PUBLIC DEFENDER INVEST	1.00	1.00	1.00	1.00	0.00
DEP PUBLIC DEFENDER I/II/III	12.00	12.00	12.00	12.00	0.00
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	0.00
LEGAL PROCESS CLERK I/II	1.00	1.00	1.00	1.00	0.00
LEGAL SECRETARY	3.00	3.00	3.00	3.00	0.00
LEGAL SECRETARY/SUPVR	1.00	1.00	1.00	1.00	0.00
PUBLIC DEFENDER INVEST I/II	3.00	3.00	3.00	3.00	0.00
SENIOR DEPUTY PUBLIC DEFENDER	3.00	3.00	3.00	3.00	0.00
SOC WRKR/ASST SOC WRKR	2.00	2.00	2.00	2.00	0.00
TOTAL:	29.00	29.00	29.00	29.00	0.00
COUNTY CLERK (BU 221)					
COUNTY CLERK	1.00	1.00	1.00	1.00	0.00
CLERK/ELECTION SPECIALIST I/II	1.00	1.00	1.00	1.00	0.00
TOTAL:	2.00	2.00	2.00	2.00	0.00
DEPT OF CHILD SUPPORT SERVICES (BU 228)					
DIR OF CHILD SUPPORT SERVICES	1.00	1.00	1.00	1.00	0.00
ACCOUNT CLERK III	2.00	2.00	2.00	2.00	0.00
ASSIST DIR OF CHILD SUPP SRVCS	1.00	1.00	1.00	1.00	0.00
CHIEF CHILD SUPPORT ATTORNEY	1.00	1.00	1.00	1.00	0.00
CHILD SUPPORT ASSISTANT III	1.00	1.00	0.00	0.00	-1.00
CHILD SUPPORT ASST I/II	12.00	12.00	9.00	9.00	-3.00
CHILD SUPPORT ATTY I/II/III	2.00	2.00	2.00	2.00	0.00
CHILD SUPPORT PROGRAM MANAGER	2.00	2.00	2.00	2.00	0.00
CHILD SUPPORT SPECIALIST I/II	42.00	42.00	38.00	38.00	-4.00
CHILD SUPPORT SPECIALIST III	7.00	8.00	8.00	8.00	0.00
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	0.00
LEGAL SECRETARY	1.00	1.00	0.00	0.00	-1.00
OFFICE ASSISTANT SUPERVISOR	1.00	0.00	0.00	0.00	0.00
STAFF SERV ANALYST I/II	2.00	2.00	2.00	2.00	0.00
STAFF SERVICES MANAGER	1.00	1.00	1.00	1.00	0.00
SUPRVSG CHILD SUPP SPECIALIST	7.00	7.00	7.00	7.00	0.00
TOTAL:	84.00	84.00	75.00	75.00	-9.00
SHERIFF'S CIVIL UNIT (BU 237)					
ACCOUNT CLERK I/II	1.00	1.00	1.00	1.00	0.00
DEPUTY SHERIFF/EL/TRAINEE	1.00	1.00	1.00	1.00	0.00
LEGAL PROCESS CLERK I/II	1.00	1.00	0.00	0.00	-1.00
LEGAL SECRETARY	1.00	1.00	0.00	0.00	-1.00
SERGEANT	1.00	1.00	1.00	1.00	0.00
SHERIFF'S RECORD SPEC I/II	0.00	0.00	1.00	1.00	1.00
SHERIFF'S RECORD SPEC III	0.00	0.00	1.00	1.00	1.00
TOTAL:	5.00	5.00	5.00	5.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
DA-VICTIM WITNESS (BU 256)					
CLAIMS SPECIALIST I/II	4.00	4.00	4.00	4.00	0.00
CLAIMS SUPERVISOR	1.00	1.00	1.00	1.00	0.00
LEGAL PROCESS CLERK I/II	0.00	1.00	1.00	1.00	0.00
LEGAL PROCESS CLERK I/II (Sunset 9/2019)	0.00	1.00	1.00	1.00	0.00
OFFICE ASSISTANT I/II	1.00	0.00	0.00	0.00	0.00
PROGRAM MANAGER I	1.00	1.00	1.00	1.00	0.00
SENIOR VICTIM ADVOCATE	1.00	1.00	1.00	1.00	0.00
VICTIM ADVOCATE I/II	4.00	4.00	4.00	4.00	0.00
VICTIM ADVOCATE I/II (Sunset 9/2019)	0.00	2.00	2.00	2.00	0.00
TOTAL:	12.00	15.00	15.00	15.00	0.00
AG COMMISIONER/SEALER OF WEIGH (BU 280)					
AGRIC COMM/SEALER OF WTS/MS	1.00	1.00	1.00	1.00	0.00
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	0.00
AG & STDS INVEST I/II/III	6.00	7.00	7.00	7.00	0.00
AG & STDS PROGRAM ASSOC I/II	1.00	1.00	1.00	1.00	0.00
AG & STDS PROGRAM ASST I/II	1.00	2.00	1.00	1.00	-1.00
AGENCY STAFF SERV ANAL I/II	1.00	1.00	1.00	1.00	0.00
DEPUTY AG COMM/SEALER OF W & M	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK III	1.00	1.00	1.00	1.00	0.00
TOTAL:	13.00	15.00	14.00	14.00	-1.00
RECORDER (BU 290)					
ASSESSOR/RCDR CLRK I/II/III	5.00	5.00	5.00	5.00	0.00
ASSESSOR/RECORDER PROGRAM MGR	1.00	1.00	1.00	1.00	0.00
SENIOR ASSESSOR/RECORDER CLERK	2.00	2.00	2.00	2.00	0.00
SUPRVSG ASSESSOR/RECORDER CLK	1.00	1.00	1.00	1.00	0.00
TOTAL:	9.00	9.00	9.00	9.00	0.00
SHERIFF - ANIMAL SHELTER (BU 297)					
ANIMAL REGULATION OFFCR I/II	4.00	4.00	4.00	4.00	0.00
TOTAL:	4.00	4.00	4.00	4.00	0.00
PUBLIC ADMINISTRATOR (BU 299)					
DEPUTY PUBLIC ADMINISTRATOR	1.00	1.00	1.00	1.00	0.00
PERSONAL PROPERTY CUSTODIAN	1.00	0.50	0.50	0.50	0.00
TOTAL:	2.00	1.50	1.50	1.50	0.00
PUBLIC PROTECTION SUBTOTAL	160.00	164.50	154.50	154.50	-10.00

PUBLIC SAFETY

DISTRICT ATTORNEY (BU 227)

DISTRICT ATTORNEY	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	0.00
AGENCY STAFF SERVS ANAL I/II	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
CHIEF DEPUTY DISTRICT ATTORNEY	1.00	1.00	1.00	1.00	0.00
CHIEF DISTRICT ATTORNEY'S INV	1.00	1.00	1.00	1.00	0.00
CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	0.00
COLLECTIONS CLERK III	1.00	1.00	1.00	1.00	0.00
DA INVESTIGATOR I/II	9.00	9.00	9.00	9.00	0.00
DEPUTY DA I/II/III	16.00	17.00	17.00	17.00	0.00
INVESTIGATIVE TECHNICIAN I/II	5.00	4.00	4.00	4.00	0.00
LEGAL OFFICE EXEC ASST - CONF	1.00	1.00	1.00	1.00	0.00
LEGAL PROCESS CLERK I/II	7.00	7.00	7.00	7.00	0.00
LEGAL SECRETARY	5.00	5.00	5.00	5.00	0.00
LEGAL SECRETARY/SUPVR	1.00	1.00	1.00	1.00	0.00
SENIOR DEPUTY DISTRICT ATTY	7.00	7.00	7.00	7.00	0.00
SENIOR INVESTIGATIVE TECH	0.00	1.00	1.00	1.00	0.00
SUPRVSG DISTRICT ATTY'S INVEST	1.00	1.00	1.00	1.00	0.00
TOTAL:	59.00	60.00	60.00	60.00	0.00
SHERIFF (BU 235)					
SHERIFF-CORONER	1.00	1.00	1.00	1.00	0.00
ACCOUNT CLERK I/II	0.00	0.00	2.00	2.00	2.00
ACCOUNTANT AUDITOR I/II	2.00	2.00	0.00	0.00	-2.00
ACCOUNTANT AUDITOR III	0.00	0.00	1.00	1.00	1.00
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	0.00
ADMIN SECRETARY I/II	3.00	3.00	3.00	3.00	0.00
AGENCY STAFF SERV ANAL I	1.00	1.00	2.00	2.00	1.00
CAPTAIN	2.00	2.00	2.00	2.00	0.00
CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	0.00
COMMUNITY SERVICE OFFICER	4.00	4.00	4.00	4.00	0.00
CRIME ANALYST	1.00	1.00	0.00	0.00	-1.00
DEPUTY SHERIFF/EL/TRAINEE	52.00	52.00	52.00	52.00	0.00
EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	0.00
INVESTIGATIVE SERVICES ANALYST	0.50	0.50	0.00	0.00	-0.50
INVESTIGATIVE TECHNICIAN I/II	2.00	2.00	2.00	2.00	0.00
LIEUTENANT	4.00	4.00	4.00	4.00	0.00
PERSONNEL ASSISTANT	1.00	1.00	1.00	1.00	0.00
PROJECT INTEGRATION SUPERVISOR	1.00	1.00	1.00	1.00	0.00
SENIOR ACCOUNT CLERK	1.00	1.00	0.00	0.00	-1.00
SENIOR INVESTIGATIVE TECH	1.00	1.00	1.00	1.00	0.00
SERGEANT	11.00	11.00	11.00	11.00	0.00
SHERIFF'S PROGRAM MANAGER	1.00	1.00	1.00	1.00	0.00
SHERIFF'S RECORDS SPEC I/II	11.00	11.00	10.00	10.00	-1.00
SHERIFF'S RECORDS SPEC III	4.00	4.00	3.00	3.00	-1.00
SHERIFF'S RECORDS SUPERVISOR	1.00	1.00	1.00	1.00	0.00
UNDERSHERIFF	1.00	1.00	1.00	1.00	0.00
TOTAL:	108.50	108.50	106.00	106.00	-2.50
SHERIFF-BOATING SAFETY (BU 236)					
BOATING SAFETY OFFICER	1.00	1.00	1.00	1.00	0.00
DEPUTY SHERIFF/EL/TRAINEE	1.00	1.00	1.00	1.00	0.00
SERGEANT	1.00	1.00	1.00	1.00	0.00
TOTAL:	3.00	3.00	3.00	3.00	0.00
DETENTION ANNEX (BU 246)					
CORRECTIONAL OFCR I/II-DEP SHF	4.00	4.00	4.00	4.00	0.00
CORRECTIONAL SERGEANT-DEP SHF	1.00	1.00	1.00	1.00	0.00
PUBLIC SAFETY SERVICE OFFICER	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
TOTAL:	6.00	6.00	6.00	6.00	0.00
SHERIFF-COUNTY JAIL (BU 260)					
ADULT CUSTODY COOK I/II	8.00	8.00	8.00	8.00	0.00
AGENCY STAFF SERV ANAL I/II	1.00	1.00	1.00	1.00	0.00
CAPTAIN	1.00	1.00	1.00	1.00	0.00
CORR LIEUTENANT-DEP SHF	1.00	1.00	1.00	1.00	0.00
CORRECTIONAL OFCR I/II-DEP SHF	64.00	64.00	64.00	64.00	0.00
CORRECTIONAL PLANT MANAGER	1.00	1.00	1.00	1.00	0.00
CORRECTIONAL SERGEANT-DEP SHF	5.00	5.00	5.00	5.00	0.00
PUBLIC SAFETY SERVICE OFFICER	6.00	6.00	2.00	2.00	-4.00
SENIOR SHERIFF'S SERVICE OFCR	3.00	3.00	3.00	3.00	0.00
TOTAL:	90.00	90.00	86.00	86.00	-4.00
BURNEY SUBSTATION (BU 261)					
COMMUNITY SERVICE OFFICER	2.00	2.00	2.00	2.00	0.00
DEPUTY SHERIFF/EL/TRAINEE	10.00	10.00	10.00	10.00	0.00
LIEUTENANT	1.00	1.00	1.00	1.00	0.00
SERGEANT	2.00	2.00	2.00	2.00	0.00
TOTAL:	15.00	15.00	15.00	15.00	0.00
PROBATION-JUVENILE HALL (BU 262)					
COOK II	2.00	2.00	2.00	2.00	0.00
JUVENILE DETENTION OFFCR I/II	26.00	26.00	26.00	26.00	0.00
LEGAL PROCESS CLERK I/II	1.00	1.00	1.00	1.00	0.00
PROBATION DIVISION DIRECTOR	1.00	1.00	1.00	1.00	0.00
SUPRVSG JUVENILE DETENTION OFC	4.00	4.00	4.00	4.00	0.00
SUPRVSG PROBATION OFFICER	2.00	2.00	2.00	2.00	0.00
TOTAL:	36.00	36.00	36.00	36.00	0.00
PROBATION (BU 263)					
CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00	0.00
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	0.00
AGENCY STAFF SERV ANAL I/II	1.00	1.00	1.00	1.00	0.00
ASSIST CHIEF PROBATION OFFICER	1.00	1.00	1.00	1.00	0.00
CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	0.00
COMMUNITY SERVICES COORDINATOR	1.00	1.00	1.00	1.00	0.00
DEP PROBATION OFCR I/II	33.00	33.00	33.00	33.00	0.00
DEPUTY PROBATION OFFICER III	10.00	11.00	11.00	11.00	0.00
JUVENILE DET OFFICER I/II	1.00	1.00	1.00	1.00	0.00
LEGAL PROCESS CLERK I/II	7.00	7.00	7.00	7.00	0.00
LEGAL SECRETARY/SUPVR	2.00	2.00	2.00	2.00	0.00
PROBATION ASSISTANT	11.00	11.00	11.00	11.00	0.00
PROBATION DIVISION DIRECTOR	3.00	3.00	3.00	3.00	0.00
SENIOR LEGAL PROCESS CLERK	1.00	1.00	1.00	1.00	0.00
SENIOR STAFF ANALYST	2.00	2.00	2.00	2.00	0.00
SUPRVSG PROBATION OFFICER	6.00	6.00	6.00	6.00	0.00
TOTAL:	82.00	83.00	83.00	83.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
SHERIFF-CORONER (BU 287)					
ADMIN SECRETARY I/II	1.00	1.00	1.00	1.00	0.00
DEPUTY CORONER INVESTIGATOR	4.00	4.00	4.00	4.00	0.00
FORENSIC PATHOLOGIST	1.00	1.00	1.00	1.00	0.00
LIEUTENANT	1.00	1.00	1.00	1.00	0.00
TOTAL:	7.00	7.00	7.00	7.00	0.00
PUBLIC SAFETY SUBTOTAL					
	406.50	408.50	402.00	402.00	-6.50

PUBLIC WAYS AND FACILITIES

PUBLIC WORKS-ROADS (BU 301)

PUBLIC WORKS DIRECTOR	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II	1.00	1.00	2.00	2.00	1.00
ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	0.00
AGENCY STAFF SERV ANAL I/II	1.00	1.00	1.00	1.00	0.00
ASSOC/ASST/JR ENGINEER	9.00	9.00	9.00	9.00	0.00
COUNTY REAL PROP/RT OF WAY AGT	1.00	1.00	1.00	1.00	0.00
DEPUTY PUBLIC WORKS DIR-ADMIN	1.00	1.00	1.00	1.00	0.00
DEPUTY PUBLIC WORKS DIR-ENGR	2.00	2.00	2.00	2.00	0.00
ENGINEERING TECHNICIAN II	2.00	2.00	2.00	2.00	0.00
ENGINEERING TECHNICIAN III	3.00	3.00	3.00	3.00	0.00
EQUIPMENT MECHANIC	6.00	6.00	6.00	6.00	0.00
EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	0.00
LEAD MAINTENANCE WORKER	7.00	7.00	7.00	7.00	0.00
MAINTENANCE MECHANIC I/II	1.00	1.00	1.00	1.00	0.00
MAINTENANCE SUPERVISOR	6.00	6.00	6.00	6.00	0.00
OPERATIONS SUPERINTENDENT	1.00	1.00	1.00	1.00	0.00
PARTS STOREKEEPER	1.00	1.00	1.00	1.00	0.00
ROAD MAINTENANCE WORKER I/II	11.00	11.00	11.00	11.00	0.00
ROAD MAINTENANCE WORKER III	17.00	17.00	17.00	17.00	0.00
SPECIAL CREWS WORKER III	4.00	4.00	4.00	4.00	0.00
SUPRVSG ENGINEER	4.00	4.00	4.00	4.00	0.00
TYPIST CLERK III	1.00	1.00	1.00	1.00	0.00
WELDER MECHANIC	1.00	1.00	1.00	1.00	0.00
TOTAL:	84.00	84.00	85.00	85.00	1.00

PUBLIC WAYS AND FACILITIES SUBTOTALS					
	84.00	84.00	85.00	85.00	1.00

HEALTH AND PUBLIC ASSISTANCE

HEALTH SERVICES-MHSA (BU 404)

AGENCY STAFF SERVICES ANAL I/II	1.00	0.00	0.00	0.00	0.00
ALLIED MED PROF/STAFF NURSE II	1.00	1.00	1.00	1.00	0.00
ASSISTANT SOCIAL WORKER/SOCIAL WORKER	0.00	0.00	1.00	1.00	1.00
CLINICAL PROGRAM COORDINATOR	2.00	2.00	2.00	2.00	0.00
CLPSY/MHC I/II/III/ST NRS I/II	15.00	16.00	18.00	18.00	2.00
COMMUNITY MENTAL HEALTH WORKER	6.00	6.00	7.00	7.00	1.00
HSA PROGRAM MANAGER	1.00	1.00	0.00	0.00	-1.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
LICENSED VOCATIONAL NURSE	1.00	1.00	0.00	0.00	-1.00
MEDICAL SERVICES CLERK	1.00	1.00	1.00	1.00	0.00
PEER SUPPORT SPECIALIST	8.00	8.00	8.00	8.00	0.00
SENIOR PSYCHIATRIST	1.00	1.00	1.00	1.00	0.00
SENIOR SOCIAL WORKER	0.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	8.00	7.00	7.00	7.00	0.00
SOCIAL WORKER SUPERVISOR I/II	0.00	1.00	1.00	1.00	0.00
STAFF SERVICES ANALYST I/II	0.00	1.00	1.00	1.00	0.00
STAFF NURSE I/II	2.00	0.00	0.00	0.00	0.00
SUPRVSG COMM ED SPECIALIST	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK III	1.00	1.00	0.00	0.00	-1.00
TOTAL:	49.00	49.00	50.00	50.00	1.00

MENTAL HEALTH (BU 410)

ACCOUNTING TECHNICIAN	0.00	1.00	1.00	1.00	0.00
ADMIN SECRETARY I	1.00	0.00	0.00	0.00	0.00
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	0.00
BUSINESS OFFICE CLERK I/II	5.00	4.00	4.00	4.00	0.00
CHIEF OF PSYCHIATRY	1.00	1.00	1.00	1.00	0.00
CLINICAL DIVISION CHIEF	4.00	4.00	4.00	4.00	0.00
CLINICAL PROGRAM COORDINATOR	10.00	11.00	11.00	11.00	0.00
CLPSY/MHC I/II/III/ST NRS I/II	26.00	28.00	28.00	28.00	0.00
COMMUNITY DEVELOPMENT COORD (sunset 6/2021)	1.00	1.00	1.00	1.00	0.00
COMMUNITY HEALTH ADVOCATE	3.00	4.00	4.00	4.00	0.00
COMMUNITY MENTAL HEALTH WORKER	5.00	4.00	5.00	5.00	1.00
LEAD COMMUNITY MENTAL HLTH WKR	1.00	1.00	1.00	1.00	0.00
LICENSED VOCATIONAL NURSE	1.00	1.00	1.00	1.00	0.00
MEDICAL SERVICES CLERK	4.00	3.00	3.00	3.00	0.00
MENTAL HLTH CLINICIAN I/II	3.00	4.00	4.00	4.00	0.00
NURSE PRACT I/II/PHY ASST I/II	2.00	2.00	2.00	2.00	0.00
OFFICE ASSISTANT I/II	1.00	1.00	1.00	1.00	0.00
OFFICE ASSISTANT SUPERVISOR	1.00	2.00	2.00	2.00	0.00
PATIENTS' RIGHTS ADVOCATE	1.00	2.00	2.00	2.00	0.00
SENIOR PSYCHIATRIST	2.00	2.00	2.00	2.00	0.00
SENIOR STAFF SERVICES ANALYST	2.00	2.00	2.00	2.00	0.00
SENIOR STAFF SERVICES ANALYST (Sunset 6/2021)	1.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	14.00	15.00	14.00	14.00	-1.00
STAFF NURSE I/II	3.00	2.00	2.00	2.00	0.00
STAFF NURSE II	4.00	2.00	2.00	2.00	0.00
STAFF SERVICES ANALYST I/II	1.00	2.00	2.00	2.00	0.00
TYPIST CLERK III	3.00	3.00	3.00	3.00	0.00
TOTAL:	101.00	104.00	104.00	104.00	0.00

PUBLIC HEALTH (BU 411)

AGENCY STAFF SERV ANAL I/II	2.00	2.00	2.00	2.00	0.00
ASST SOC WORKER/SOCIAL WORKER (Sunset 6/202)	3.00	3.00	3.00	3.00	0.00
CHIEF PUBLIC HLTH MICROBIOLOG	1.00	1.00	1.00	1.00	0.00
COMMUNITY DEVELOPMENT COORD	5.00	5.00	5.00	5.00	0.00
COMMUNITY ED SPECIALIST I/II	18.00	19.00	19.00	19.00	0.00
COMMUNITY ED SPECIALIST I/II (Sunset 9/2019)	1.00	1.00	1.00	1.00	0.00
COMMUNITY HEALTH ADVOCATE	10.00	11.00	11.00	11.00	0.00
COMMUNITY MENTAL HEALTH WORKER	0.00	0.00	1.00	1.00	1.00
COMMUNITY ORGANIZER	5.00	5.00	5.00	5.00	0.00
DISEASE INVEST SPEC I/II	0.00	1.00	2.00	2.00	1.00
HEALTH OFFICER	1.00	1.00	1.00	1.00	0.00
HSA PROGRAM MANAGER	1.00	1.00	1.00	1.00	0.00
LICENSED VOCATIONAL NURSE	1.00	1.00	1.00	1.00	0.00
MCAH COORDINATOR	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
MEDICAL BILLING CLERK	1.00	1.00	1.00	1.00	0.00
MEDICAL SERVICES CLERK	6.00	6.00	6.00	6.00	0.00
NUTRITION ASSISTANT III	1.00	1.00	1.00	1.00	0.00
NUTRITION ASST I/II	9.00	9.00	9.00	9.00	0.00
NUTRITION ASST I/II/III	2.00	2.00	2.00	2.00	0.00
OFFICE ASSISTANT I/II	2.00	4.00	4.00	4.00	0.00
PEER SUPPORT SPECIALIST	0.00	0.00	2.00	2.00	2.00
PH NURSE II/STAFF NURSE I/II	1.00	1.00	1.00	1.00	0.00
PH NUT I/II/COM ED SPEC I/II	1.00	1.00	1.00	1.00	0.00
PH NUTRITIONIST I/II	6.00	6.00	5.00	5.00	-1.00
PHNURSE I/II/REG NURSE	3.00	4.00	5.00	5.00	1.00
PUBLIC HEALTH ASSISTANT	6.00	6.00	6.00	6.00	0.00
PUBLIC HEALTH ASST LAB DIRECTR	1.00	1.00	1.00	1.00	0.00
PUBLIC HEALTH LAB DIRECTOR	1.00	1.00	1.00	1.00	0.00
PUBLIC HLTH CLINIC SERVCS COORD	4.00	4.00	4.00	4.00	0.00
PUBLIC HLTH LABORATORY TECH	1.00	1.00	1.00	1.00	0.00
PUBLIC HLTH MICROBIOLOGIST III	1.00	1.00	1.00	1.00	0.00
PUBLIC HLTH NURSE I/II	19.00	17.00	17.00	17.00	0.00
PUBLIC HLTH NURSE II/III	2.00	2.00	1.00	1.00	-1.00
PUBLIC HLTH PROG & POLICY ANAL	7.00	7.00	7.00	7.00	0.00
PUBLIC HLTH PROG & POLICY ANAL	0.00	0.00	0.00	0.00	0.00
PUBLIC HLTH PROGRAM MANAGER	5.00	5.00	5.00	5.00	0.00
SENIOR PUBLIC HEALTH ASSISTANT	2.00	2.00	3.00	3.00	1.00
SOC WRKR/ASST SOC WRKR	3.00	3.00	3.00	3.00	0.00
SOCIAL WORKER SUPERVISOR I	1.00	1.00	1.00	1.00	0.00
SPVSG PH NUT/SPVSG COM ED SPEC	1.00	1.00	1.00	1.00	0.00
STAFF SERV ANALYST I/II	1.00	1.00	1.00	1.00	0.00
SUPRVSG COMM ED SPECIALIST	2.00	2.00	2.00	2.00	0.00
SUPRVSG PUBLIC HEALTH NURSE	4.00	4.00	5.00	5.00	1.00
TYPIST CLERK I/II	7.00	6.00	6.00	6.00	0.00
TYPIST CLERK III	2.00	2.00	2.00	2.00	0.00
TOTAL:	151.00	154.00	159.00	159.00	5.00
HEALTH SERVICES-PH-CCSS (BU 417)					
COMMUNITY HEALTH ADVOCATE	1.00	0.00	0.00	0.00	0.00
MEDICAL SERVICES CLERK	1.00	1.00	1.00	1.00	0.00
OT/PT I/II/LIC PT/CERT OT ASST	8.00	8.00	7.00	7.00	-1.00
PUBLIC HLTH NURSE I/II	2.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	3.00	3.00	2.00	2.00	-1.00
SUPRVSG PUBLIC HEALTH NURSE	1.00	1.00	1.00	1.00	0.00
THERAPIST SUPERVISOR	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK I/II	1.00	0.00	0.00	0.00	0.00
TOTAL:	18.00	15.00	13.00	13.00	-2.00
HEALTH SERVICES-MH COMBINED (BU 422)					
ADMIN SECRETARY I	1.00	0.00	0.00	0.00	0.00
ALCOHOL/DRUG COUNSELOR I/II	4.00	4.00	4.00	4.00	0.00
CLINICAL PSYCHOLOGIST SERIES	2.00	2.00	2.00	2.00	0.00
COMMUNITY MENTAL HEALTH WORKER	3.00	3.00	3.00	3.00	0.00
HSA PROGRAM MANAGER	2.00	2.00	2.00	2.00	0.00
SOC WRKR/ASST SOC WRKR	8.00	8.00	8.00	8.00	0.00
STAFF SERVICES ANALYST I/II	0.00	1.00	1.00	1.00	0.00
TOTAL:	20.00	20.00	20.00	20.00	0.00
SUBSTANCE ABUSE-PERINATAL (BU 425)					
CLINICAL PROGRAM COORDINATOR	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
COMMUNITY MENTAL HEALTH WORKER	3.00	3.00	3.00	3.00	0.00
MENTAL HEALTH CLINICIAN I/II	0.00	0.00	1.00	1.00	1.00
SOC WRKR/ASST SOC WRKR	4.00	4.00	4.00	4.00	0.00
TOTAL:	8.00	8.00	9.00	9.00	1.00

SOCIAL SERVICES & BEN ADMIN (BU 501)

CHIEF DEPUTY PUBLIC GUARDIAN	1.00	1.00	1.00	1.00	0.00
CLPSY/MHC I/II/III/ST NRS I/II	1.00	1.00	0.00	0.00	-1.00
DEPUTY PUBLIC GUARDIAN	4.00	4.00	4.00	4.00	0.00
DRIVER	2.00	2.00	2.00	2.00	0.00
ELIGIBILITY SUPERVISOR	24.00	24.00	24.00	24.00	0.00
ELIGIBILITY WORKER I/II	144.00	140.00	139.00	139.00	-1.00
ELIGIBILITY WORKER III	37.00	41.00	41.00	41.00	0.00
EMP & TRAINING WRKR I/II	24.00	24.00	24.00	24.00	0.00
EMPLOYMENT & TRNG WORKER III	9.00	9.00	9.00	9.00	0.00
EMPLOYMENT & TRNG WORKER SUPVR	4.00	4.00	4.00	4.00	0.00
FAIR HEARING OFFICER	4.00	4.00	4.00	4.00	0.00
FOSTER PARENT LIAISON	1.00	1.00	1.00	1.00	0.00
HSA PROGRAM MANAGER	1.00	1.00	2.00	2.00	1.00
LEGAL CLERK	8.00	8.00	8.00	8.00	0.00
LEGAL SECRETARY	1.00	1.00	1.00	1.00	0.00
OFFICE ASSISTANT I/II	45.00	44.00	45.00	45.00	1.00
OFFICE ASSISTANT III	14.00	14.00	14.00	14.00	0.00
OFFICE ASSISTANT SUPERVISOR	7.00	7.00	7.00	7.00	0.00
PEER SUPPORT SPECIALIST	0.00	0.00	2.00	2.00	2.00
PROG MGR I/STAFF SRVS MGR	3.00	3.00	3.00	3.00	0.00
PROGRAM MANAGER I	1.00	1.00	1.00	1.00	0.00
PROGRAM MANAGER I/II	4.00	4.00	4.00	4.00	0.00
PUBLIC HEALTH ASSISTANT	0.00	0.00	0.00	0.00	0.00
SENIOR STAFF SERVICES ANALYST	7.00	8.00	8.00	8.00	0.00
SENIOR VOCATIONAL COUNSELOR	1.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	25.00	25.00	26.00	26.00	1.00
SOCIAL SERVICE AIDE	21.00	21.00	21.00	21.00	0.00
SOCIAL SERVICE PROGRAM AIDE	1.00	1.00	1.00	1.00	0.00
SOCIAL WORKER SUPERVISOR I	4.00	4.00	4.00	4.00	0.00
SOCIAL WORKER SUPERVISOR I/II	2.00	2.00	2.00	2.00	0.00
SOCIAL WORKER SUPERVISOR II	14.00	15.00	15.00	15.00	0.00
SR/ASST/SOCIAL WRKR	85.00	84.00	88.00	88.00	4.00
STAFF SERV ANALYST I/II	18.00	18.00	17.00	17.00	-1.00
SYSTEM SUPPORT ANALYST	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK I/II	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK III	0.00	0.00	1.00	1.00	1.00
VOCATIONAL COUNSELOR	2.00	2.00	2.00	2.00	0.00
VOCATIONAL COUNSELOR SUPVR	1.00	1.00	1.00	1.00	0.00
VOCATIONAL EVALUATOR TECH	1.00	1.00	1.00	1.00	0.00
TOTAL:	523.00	523.00	530.00	530.00	7.00

HEALTH SERVICES-HHSA (BU 502)

HHSA DIRECTOR	1.00	1.00	1.00	1.00	0.00
ACCOUNT CLERK I/II	6.00	6.00	6.00	6.00	0.00
ACCOUNT CLERK III	8.00	8.00	9.00	9.00	1.00
ACCOUNTANT AUDITOR I/II	6.00	6.00	6.00	6.00	0.00
ACCOUNTANT AUDITOR III	2.00	2.00	2.00	2.00	0.00
ACCOUNTING TECHNICIAN	6.00	7.00	7.00	7.00	0.00
ADMIN SECRETARY I/II	1.00	1.00	1.00	1.00	0.00
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	0.00
ADMIN SECRETARY II/SUPVR	1.00	1.00	1.00	1.00	0.00
ASSA I/II	10.00	10.00	10.00	10.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
ASSA I/II/PH ASST	1.00	1.00	1.00	1.00	0.00
COMMUNITY ED SPECIALIST I/II	3.00	3.00	3.00	3.00	0.00
EPIDEMIOLOGIST	3.00	3.00	3.00	3.00	0.00
EPIDEMIOLOGY & EVAL SUPVR	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASSISTANT - CONFID	6.00	6.00	6.00	6.00	0.00
HHSB BRANCH DIRECTOR	5.00	5.00	5.00	5.00	0.00
HHSB DEPUTY BRANCH DIRECTOR	6.00	6.00	6.00	6.00	0.00
HHSB PROGRAM MANAGER	7.00	7.00	7.00	7.00	0.00
INVESTIGATIVE SERVICES ANALYST	2.00	2.00	2.00	2.00	0.00
OFFICE ASSISTANT I/II	3.00	3.00	2.00	2.00	-1.00
OFFICE ASSISTANT III	3.00	4.00	4.00	4.00	0.00
PERSONNEL ASSISTANT	3.00	3.00	3.00	3.00	0.00
PUBLIC HLTH PROG & POLICY ANAL	1.00	1.00	1.00	1.00	0.00
SENIOR ACCOUNT CLERK	1.00	0.00	0.00	0.00	0.00
SENIOR PUBLIC HEALTH ASSISTANT	1.00	1.00	1.00	1.00	0.00
SENIOR STAFF ANALYST	2.00	2.00	2.00	2.00	0.00
SENIOR STAFF SERVICES ANALYST	8.00	8.00	8.00	8.00	0.00
STAFF SERVICES ANALYST I/II	8.00	9.00	12.00	12.00	3.00
SUPRVSG ACCOUNTANT	5.00	5.00	5.00	5.00	0.00
SUPRVSG COMM ED SPECIALIST	1.00	1.00	1.00	1.00	0.00
SUPRVSG/SR STAFF SERV ANALYST	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK III	2.00	1.00	1.00	1.00	0.00
TOTAL:	115.00	116.00	119.00	119.00	3.00
SOCIAL SERVICES-OPP CENTER (BU 530)					
EMPLOY SRVCS INSTRUCTOR I/II	38.00	38.00	36.00	36.00	-2.00
EMPLOYMENT SERVICES INSTR III	4.00	4.00	4.00	4.00	0.00
EMPLOYMENT SERVICES SUPERVISOR	4.00	3.00	4.00	4.00	1.00
HHSB PROGRAM MANAGER	1.00	1.00	1.00	1.00	0.00
JOB DEVELOPER	5.00	5.00	5.00	5.00	0.00
OFFICE ASSISTANT III	0.00	1.00	0.00	0.00	-1.00
STAFF SERVICES MANAGER	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK III	2.00	2.00	2.00	2.00	0.00
VOCATIONAL INSTRUCTOR I/II/III	2.00	2.00	2.00	2.00	0.00
TOTAL:	57.00	57.00	55.00	55.00	-2.00
VETERANS SERVICE OFFICE (BU 570)					
VETERANS SERVICE OFFICER	1.00	1.00	1.00	1.00	0.00
OFFICE ASSISTANT I/II/III	1.00	1.00	1.00	1.00	0.00
VETERANS SERVICES REP I/II/III	3.00	3.00	4.00	4.00	1.00
TOTAL:	5.00	5.00	6.00	6.00	1.00
COMMUNITY ACTION AGENCY (BU 590)					
DIR OF HOUSING/COMM ACTION PRG	1.00	1.00	1.00	1.00	0.00
COMMUNITY ORGANIZER	0.00	1.00	1.00	1.00	0.00
HOUSING & COM PROG SP I/II/III	1.00	1.00	1.00	1.00	0.00
HOUSING & COM PROG SPEC I/II	1.00	3.00	3.00	3.00	0.00
OFFICE ASSISTANT III	1.00	0.00	0.00	0.00	0.00
PROGRAM MANAGER I	1.00	1.00	1.00	1.00	0.00
STAFF SERV ANALYST I/II	0.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
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TOTAL:	5.00	8.00	8.00	8.00	0.00
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PHA HOUSING ASSISTANCE (BU 593)

CLERK III	1.00	1.00	1.00	1.00	0.00
HOUSING PROGRAMS SPECIALIST	3.00	3.00	3.00	3.00	0.00
HOUSING REHAB SPECIALIST I/II	1.00	1.00	1.00	1.00	0.00
PROGRAM MANAGER I	1.00	1.00	1.00	1.00	0.00
SOC WRKR/ASST SOC WRKR	0.50	1.00	1.00	1.00	0.00
STAFF SERV ANALYST I/II	1.00	1.00	1.00	1.00	0.00

TOTAL:	7.50	8.00	8.00	8.00	0.00
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CDBG ADMIN/REHAB (BU 596)

COMMUNITY DEVELOPMENT COORDINATOR	0.00	0.00	1.00	1.00	1.00
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TOTAL:	0.00	0.00	1.00	1.00	1.00
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HEALTH AND PUBLIC ASSISTANCE SUBTOTALS	1059.50	1067.00	1083.00	1083.00	16.00
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EDUCATION AND RECREATION

AG EXTENTION SERVICE (BU 620)

EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	0.00
TYPIST CLERK III	1.00	1.00	1.00	1.00	0.00

TOTAL:	2.00	2.00	2.00	2.00	0.00
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EDUCATION AND RECREATION SUBTOTAL	2	2	2	2	0.00
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ENTERPRISE AND INTERNAL SERVICES

PUBLIC WORKS-FLEET MANAGEMENT (BU 940)

ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	0.00
FLEET MANAGEMENT SUPERVISOR	1.00	1.00	1.00	1.00	0.00
FLEET MECHANIC	3.00	3.00	3.00	3.00	0.00

TOTAL:	5.00	5.00	5.00	5.00	0.00
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CAO-RISK MANAGEMENT (BU 950)

CHIEF FISCAL OFFICER	1.00	1.00	1.00	1.00	0.00
RISK MGMT ANALYST I/II/III	1.00	1.00	1.00	1.00	0.00
RISK MGMT ASST/TECH I/II-CONF	1.00	1.00	1.00	1.00	0.00
SENIOR WORKERS' COMP ADJ-CONF	1.00	1.00	1.00	1.00	0.00
WC ASST/TECH I/II - CONF	2.00	2.00	2.00	2.00	0.00
WORK COMP ANALYST I/II/III	1.00	1.00	1.00	1.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
WORKERS' COMP ADJ II/I - CONF	1.00	1.00	1.00	1.00	0.00
WORKERS' COMP CLERK - CONF	1.00	1.00	1.00	1.00	0.00
TOTAL:	9.00	9.00	9.00	9.00	0.00

INFORMATION TECHNOLOGY (BU 925)

CHIEF INFORMATION OFFICER	1.00	1.00	1.00	1.00	0.00
ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	0.00
ACCOUNTING TECHNICIAN	1.00	1.00	1.00	1.00	0.00
AGENCY STAFF SERVS ANAL I/II	1.00	1.00	1.00	1.00	0.00
DEPUTY DIR OF INFO TECHNOLOGY	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASSISTANT - CONFID	1.00	1.00	1.00	1.00	0.00
IT APPL SUPPORT ANALYST	2.00	2.00	4.00	4.00	2.00
IT CABLING TECHNICIAN	1.00	1.00	1.00	1.00	0.00
IT COMPUTER SYSTEMS SPECIALIST	1.00	1.00	1.00	1.00	0.00
IT DATABASE ADMINISTRATOR I/II	1.00	1.00	1.00	1.00	0.00
IT DESKTOP SUPPORT ASSISTANT	1.00	1.00	1.00	1.00	0.00
IT DESKTOP SUPPORT ENGINEER	1.00	1.00	1.00	1.00	0.00
IT GIS ANALYST	1.00	1.00	1.00	1.00	0.00
IT INFRASTRUCT SUPP ENG I/II	4.00	5.00	5.00	5.00	0.00
IT NETWORK ARCHITECT	1.00	1.00	1.00	1.00	0.00
IT PROGRAMMER ANALYST III CONF	1.00	1.00	1.00	1.00	0.00
IT SERVICES MANAGER	4.00	4.00	4.00	4.00	0.00
IT SUPERVISOR	1.00	1.00	1.00	1.00	0.00
IT TECHNICIAN	10.00	9.00	9.00	9.00	0.00
PROGRAM ANALYST I/II/III	5.00	5.00	5.00	5.00	0.00
SR/ASSOC/ASST IT ANALYST	7.00	7.00	7.00	7.00	0.00
TELEPHONE COMMUNICATIONS TECH	2.00	2.00	2.00	2.00	0.00
TOTAL:	49.00	49.00	51.00	51.00	2.00

PUBLIC WORKS-FACILITIES MGMT (BU 955)

ACCOUNTANT AUDITOR I/II	1.00	1.00	1.00	1.00	0.00
ACCOUNTING TECHNICIAN	2.00	2.00	2.00	2.00	0.00
ADMIN SECRETARY II	1.00	1.00	1.00	1.00	0.00
CUSTODIAL SUPERVISOR	1.00	1.00	1.00	1.00	0.00
CUSTODIAN I/II	13.00	13.00	13.00	13.00	0.00
FACILITIES MANAGER	1.00	1.00	1.00	1.00	0.00
GROUNDS MAINT WRKR I/II	3.00	3.00	3.00	3.00	0.00
LEAD GROUNDS MAINTENANCE WKR	1.00	1.00	1.00	1.00	0.00
MECHANICAL CRAFTS WORKER I/II	12.00	12.00	12.00	12.00	0.00
SUPRVSG CRAFTS WORKER	2.00	2.00	2.00	2.00	0.00
TOTAL:	37.00	37.00	37.00	37.00	0.00

PUBLIC WORKS-SOLID WASTE (BU 207)

ASSOC/ASST/JR ENGINEER	2.00	2.00	2.00	2.00	0.00
ENGINEERING TECHNICIAN 1/II	1.00	1.00	1.00	1.00	0.00
SUPRVSG ENGINEER	1.00	1.00	1.00	1.00	0.00
TOTAL:	4.00	4.00	4.00	4.00	0.00

RES MGMT-AIR QUALITY (BU 373)

ADMIN SECRETARY II	1.00	1.00	1.00	1.00	0.00
AIR POLLUTION INSPECTOR I/II	3.00	3.00	3.00	3.00	0.00

ORGANIZATION UNIT/ FUNCTIONAL AREA	Adopted 2018-2019	FTE's as of 3/31/2019	Requested 2019-2020	Recommended 2019-2020	Gain/ (Loss)
AIR QUALITY DISTRICT MANAGER	1.00	1.00	1.00	1.00	0.00
SENIOR AIR POLLUTION INSPECTOR	2.00	2.00	2.00	2.00	0.00
TOTAL:	7.00	7.00	7.00	7.00	0.00
FIRE PROTECTION ADMINISTRATION (BU 391)					
FIRE MARSHAL (NON SWORN)	1.00	1.00	1.00	1.00	0.00
FIRE SAFETY INSPECTOR	1.00	1.00	1.00	1.00	0.00
PARTS STOREKEEPER	1.00	1.00	1.00	1.00	0.00
TOTAL:	3.00	3.00	3.00	3.00	0.00
IHSS - PUBLIC AUTHORITY (BU 851)					
OFFICE ASSISTANT I/II	1.00	1.00	1.00	1.00	0.00
SENIOR STAFF SERVICES ANALYST	1.00	1.00	1.00	1.00	0.00
SOCIAL SERVICE AIDE	0.00	1.00	1.00	1.00	0.00
SOCIAL SERVICE PROGRAM AIDE	2.00	1.00	1.00	1.00	0.00
TOTAL:	4.00	4.00	4.00	4.00	0.00
ENTERPRISE AND INTERNAL SERVICES	118.00	118.00	120.00	120.00	2.00
GRAND TOTAL FTEs - ALL COUNTY POSITIONS	2020.00	2036.50	2041.00	2041.00	4.50

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Glossary

GLOSSARY OF BUDGET TERMS

401(a) - Allows the County to make the minimum contribution to the retiree medical benefit for employees hired after January 1, 2017.

AB-8 - Omnibus 1979 legislation which revised property tax allocation among local agencies and schools, restructured local government and school financing, and made permanent the State "buyout" of local funding for major health and welfare programs; successor to Senate Bill 154, which was in effect for 1978-79.

ACCOUNT - A classification of expenditure or revenue maintained in a ledger. Example: "Office Expense" is an account in "Services and Supplies."

ACCRUED EXPENSES AND REVENUE - Expenses and/or revenues incurred/earned but not paid/received before the end of the fiscal year.

ACTIVITY - A specific line of work performed to accomplish a function for which a governmental unit is responsible; the State Controller requires this designation. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

ADJUSTED BUDGET - The adopted budget as amended through formal action.

ADOPTED BUDGET - The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve an adopted budget by October 2nd of each year.

AGENCY FUND - A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

ALLOCATION - Part of an appropriation designated for expenditure by a specific program.

APPROPRIATION - An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

APPROPRIATION EXPENDITURE - An expenditure chargeable to an appropriation.

ASSEMBLY BILL 109/REALIGNMENT - Criminal Justice Realignment, which includes as one component, the Post-release Community Supervision Act of 2011. (Signed in to law on 4/4/11 and effective 10/1/11).

ASSESSED VALUATION - A valuation set upon real estate or other property by the County or State Board of Equalization as a basis for levying taxes.

AUTHORIZED POSITIONS - Authorized positions are those included in the County's salary resolution. Appropriations may not always be made to fund all authorized positions.

AVAILABLE FINANCING - All the components of financing a budget, primarily fund balance available, revenues, equity transfers, and reductions of reserves. This is a conventional term and should not be used in financial presentations.

AVAILABLE FUND BALANCE - The amount of fund equity available to finance the budget after deducting encumbrances and obligations, which identify limitations of its availability. This is a conventional term and should not be used in financial presentations.

BAILOUT - Commonly-used term referring to the "block grant" portions of State fiscal relief to cities, counties and special districts.

BUDGET - The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

BUDGET UNIT - That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

BUDGETED POSITIONS - The number of full-time equivalent positions to be funded in the budget. Budgeted positions should not be confused with "authorized" positions, which are positions that may or may not be funded in the budget.

BUILDINGS AND BUILDING IMPROVEMENTS - A capital asset account reflecting the acquisition cost and improvements on permanent structures owned by the County.

CAPITAL ASSETS - A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$3,000.

CAPITAL OUTLAY - Expenditures which result in the acquisition of or addition to capital assets. Significant capital projects are budgeted in a capital projects budget.

CAPITAL PROJECT - A program itemizing the County's acquisitions, additions and improvements to capital assets, including buildings, building improvements and land purchases.

CASH - An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

CASH FLOW - The net cash available for expenditures at any given point.

COLA - Cost of living adjustment.

CONTINGENCY - A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

CONTRACTED SERVICES - Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COST ACCOUNTING - That method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST APPLIED - Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

COST PLAN CHARGES - Costs of central administrative and overhead services allocated to departments through the Countywide Cost Allocation Plan (formerly central service costs).

COUNTYWIDE COST ALLOCATION PLAN (COST PLAN) - The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the Federal Office of Budget and Management Rules and Regulations Title 2, Code of Federal Regulations, Part 200 (2 CFR Part 200).

COUNTYWIDE FUNDS - Those funds included in the County General Fund.

CURRENT REVENUE - Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

DEBT SERVICE FUND - A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT - An organizational device used to group programs of like nature.

DUE FROM - An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations on open account and not non-current portions of long-term loans.

DUE TO - A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered.

EARMARKED FUNDS - Revenues designated by statute or Constitution for a specific purpose.

EMPLOYEE BENEFITS - Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCE - An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

ENTERPRISE FUND - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURE - The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

EXPENDITURE TRANSFERS - Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund.

FINAL BUDGET - The budget document formally approved by the Board of Supervisors combined with all of the amendments made throughout the fiscal year.

FISCAL YEAR - Twelve-month period for which a budget is prepared. The fiscal year for Shasta County is July 1 through June 30.

FORCE ACCOUNT - A method employed in the construction and/or maintenance of capital assets whereby a government's own personnel are used instead of an outside contractor.

FULL-TIME EQUIVALENT (FTE) -A way to express the number of hours an employee is assigned to a budget or project, rather than the number of employees. An FTE of 1.0 means that the person is equivalent to a full-time employee. FTEs are usually expressed in averages for a group of employees within an activity

or group of activities.

FUNCTION - A group of related budget units aimed at accomplishing a major service for which a governmental unit is responsible; the State Controller specifies these designations. Example: "Public Protection" is a function.

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein are recorded and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The difference between fund assets and fund liabilities of a governmental fund. A portion of this balance may be available to finance the succeeding year's budget.

FUND EQUITY - The net difference of assets and liabilities.

GENERAL FUND - The fund used to account for Countywide financial resources and liabilities, except those that require separate fund accounting.

GENERAL LEDGER - A financial record containing the accounts needed to reflect the position and results of County operations.

GENERAL RESERVE - A separate fund or equity restriction within a fund to provide for dry period financing or emergency expenditures.

GRANT - A contribution from one governmental unit to another, usually made for a specific purpose and time period.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to another department or agency of a government; e.g., Vehicle Maintenance, Facilities Management, Information Technology, Risk Management.

LIABILITY - An obligation to pay for or provide services to another entity as a result of a past transaction.

MANDATED PROGRAMS - Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law.

MATCH - The term "match" refers to the percentage of local discretionary County monies in the General Fund that by law must be used to match a certain amount of State and/or Federal funds. For example, for the majority of welfare aid payments the County must match every 95 state dollars they receive, with 5 dollars from the County's General Fund.

NON-PROGRAM REVENUE - Non-program revenue includes such items as property taxes, sales tax, interest earnings, etc. It is revenue that is not dedicated to a specific program.

OBJECT OF EXPENDITURE - A classification of expenditure by type of service or goods, rather than for the purpose of the purchase. Examples: "Salaries and Employee Benefits" and "Services and Supplies."

OBLIGATED - For government fund types, a segregation of a portion of the unreserved fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies, equipment replacement, financing receivables, etc. (Nonspendable, Restricted, Committed and Assigned)

OTHER CHARGES - A category of appropriations for payment to an agency, institution, or person outside the County Government.

OTHER POST EMPLOYMENT BENEFITS (OPEB) - In addition to retirement, employees of state and local

governments may be compensated for a variety of postemployment benefits other than pensions. OPEB generally takes the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries.

OVERHEAD - Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

PER CAPITA - Amount per individual.

PROGRAM REVENUE - Revenue that is derived from and dedicated to specific program operations.

PROPOSED BUDGET - The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or capital assets unless there is specific approval of an item by the Board of Supervisors. The Proposed Budget, which the Board of Supervisors approves on or before June 30th, serves as the basis for public hearings prior to the adopted budget.

PROPOSITION 13 - A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase State taxes, and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes."

REAL PROPERTY - Land and the structures attached to it.

REBATE - Abatements or refunds.

REIMBURSEMENT - Payment received for services/supplies expended for another institution, agency, or person.

RESERVE - An account used to earmark a portion of fund equity, which is legally or contractually restricted for future use or not available for expenditure.

REVENUE - Money received to finance ongoing County services. Examples: Property taxes, sales taxes, fees, and State and Federal grants.

SALARIES AND EMPLOYEE BENEFITS - An object of expenditure that establishes all expenditures for employee-related costs.

SALARY SAVINGS - The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SCHEDULE - A presentation of financial data used to demonstrate compliance with State legal provisions.

SCHEDULE 1 - All funds summary.

SCHEDULE 2 - Governmental funds summary.

SCHEDULE 3 - An analysis of the fund balance available at the end of a fiscal year to finance the next year's budget.

SCHEDULE 4 - A detailed list of provisions for obligated fund balances by governmental fund.

SCHEDULE 5 - A summary of additional financing sources by source and fund.

SCHEDULE 6 - A detail of additional financing sources by fund and account.

SCHEDULE 7 - A summary of financing uses by function and fund.

SCHEDULE 8 - A detail of financing uses by function, activity and budget unit.

SCHEDULE 9 - Financing sources and uses by budget unit and object.

SCHEDULE 10 - Operation of Internal Service Fund

SCHEDULE 11 - This schedule is prepared to show the operation of all Enterprise Funds and meets the requirements of Government Code Section 29141.

SCHEDULE 12 - Special Districts and Other Agencies Summary.

SCHEDULE 13 - Fund Balance - Special Districts and Other Agencies.

SCHEDULE 14 - Special districts and other agencies - obligated fund balances.

SCHEDULE 15 - Special districts and other agencies - financing sources and uses by budget unit and object.

SECURED ROLL - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES - Taxes levied on real properties in the County that are "secured", or guaranteed, by a lien on the properties.

SERVICES AND SUPPLIES - An object of expenditure that establishes expenditures for the operating expenses of County departments and programs.

SPECIAL DISTRICT - Independent unit of local government generally organized to perform a function(s) for a specific geographic area. Examples: street lighting, waterworks, and fire departments.

SPENDING LIMITS - Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes.

SUBSIDY - The amount of money that must be added to an operating budget to cover the amount between departmental revenues and departmental expenditures.

SUBVENTION - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County.

SUPPLEMENTAL TAX ROLL - The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

TAX LEVY - Amount of tax dollars raised by the imposition of the property tax rate on the assessed valuation.

TAX RATE - The rate per one hundred dollars of the assessed valuation base necessary to produce the tax levy.

TAX RELIEF SUBVENTIONS - Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowner's exemption.

TEETER PLAN - A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSIENT - As reference in the Transient Occupancy Tax Ordinance, this means any person who exercises occupancy through concession, permit, right of access, license or agreement for thirty consecutive days or less.

TRANSIENT OCCUPANCY TAX - A County tax each transient is subject to based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, mobile home, camping site or a space at a campground or recreational vehicle park or similar.

TRUST FUND - A fund used to account for assets held by a government in a trustee capacity.

UNINCORPORATED AREA - The areas of the County outside city boundaries.

UN-REIMBURSED COST - The difference between total appropriations and total revenues for a given department.

UNSECURED TAX - A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

USE TAX - A tax on goods purchased outside the State to prevent revenue loss from avoidance of sales taxes by means of out-of-State purchases. A use tax is also levied in order to remove inequities between purchases made within and outside the State.

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