

Fund Summaries

1100 - General Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$4,944,736	\$7,694,020	\$6,899,987	\$8,334,161	\$11,224,479	(\$2,890,319)
Fund Revenues						
General Purpose Revenue	\$46,342,283	\$48,772,746	\$52,183,828*	\$64,496,860	\$53,500,493	\$10,996,367
Program-Specific Revenue	37,582,486	42,456,816	38,345,322	38,366,665	64,517,317	(\$26,150,652)
Total Revenues	\$83,924,769	\$91,229,562	\$90,529,150	\$102,863,525	\$118,017,810	(\$15,154,285)
Expenditures	\$82,008,548	\$92,023,596	\$89,094,976	\$99,973,206	\$122,932,981	(\$22,959,775)
Ending Fund Balance	\$6,860,958	\$6,899,987	\$8,334,161	\$11,224,479	\$6,309,308	\$4,915,171

NOTE: Adjustment was made on 7/01/2011 to adjust reserves for encumbrances in the fund balance. Adjustment was made on 6/30/2013 to adjust reserves for encumbrances in the fund balance (\$837,318), prior period adjustment and receivables from other funds.

*FY 2014-15 fund balance includes \$564,228 for the first month of Measure Z funding allocated during FY 2016-17, FY 15-16 fund balance includes 10,026,881 of Measure Z funding

Fund Summaries

1110 - Social Services Assistance Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,271,656	\$505,917	\$292,912	\$2,974,205	\$4,175,561	(\$1,201,356)
Fund Revenues	\$18,171,780	\$20,425,330	\$24,304,314	\$23,746,570	\$25,352,209	(\$1,605,639)
Expenditures	\$18,937,520	\$20,638,334	\$21,623,022	\$22,545,214	\$25,352,209	(\$2,806,995)
Ending Fund Balance	\$505,917	\$292,912	\$2,974,205	\$4,175,561	\$4,175,561	\$0

1120 - Economic Development Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$127,697)	(\$173,128)	(\$164,048)	\$3,566	(\$181,163)	\$184,729
Fund Revenues	\$3,844,482	\$2,442,471	\$3,261,796	\$2,082,236	\$2,114,422	(\$32,186)
Expenditures	\$3,889,913	\$2,433,392	\$3,094,182	\$2,266,965	\$2,293,999	(\$27,034)
Ending Fund Balance	(\$173,128)	(\$164,048)	\$3,566	(\$181,163)	(\$360,740)	\$179,577

NOTE: Adjustment on 9/2013 for prior year double posting and 6/30/15 for missed prepaid expense from 2009.

Fund Summaries

1150 - Transportation Services Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$722,853	\$698,720	\$650,406	\$571,208	\$310	\$570,898
Fund Revenues	\$2,166,552	\$2,297,664	\$2,288,687	\$1,366,691	\$2,361,809	(\$995,118)
Expenditures	\$2,190,685	\$2,345,978	\$2,367,884	\$1,937,589	\$2,361,809	(\$424,220)
Ending Fund Balance	\$698,720	\$650,406	\$571,208	\$310	\$310	\$0

1160 - Social Services Administration Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$13,041,042	\$7,280,101	\$7,029,859	\$11,599,960	\$9,102,032	\$2,497,928
Fund Revenues	\$50,445,164	\$60,323,005	\$67,634,920	\$67,489,201	\$84,624,445	(\$17,135,244)
Expenditures	\$56,203,105	\$60,573,247	\$63,064,818	\$69,987,129	\$84,624,445	(\$14,637,316)
Ending Fund Balance	\$7,283,101	\$7,029,859	\$11,599,960	\$9,102,032	\$9,102,032	\$0

NOTE: Adjustment was made on 7/01/2011 to adjust reserves for posting. Adjustment was made on 7/01/2011 and 7/01/2013 to adjust reserves for encumbrances in the fund balance. Adjustment made on 7/1/2014 for encumbrances and reverse prior year adjustment.

Fund Summaries

1170 - Mental Health Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$4,028,192)	(\$930,870)	(\$5,218,703)	(\$3,496,195)	(\$3,430,340)	(\$65,855)
Fund Revenues	\$30,923,583	\$26,125,514	\$33,168,973	\$32,591,023	\$36,718,781	(\$4,127,758)
Expenditures	\$27,826,262	\$30,413,347	\$31,446,465	\$32,525,168	\$36,718,781	(\$4,193,613)
Ending Fund Balance	(\$930,870)	(\$5,218,703)	(\$3,496,195)	(\$3,430,340)	(\$3,430,340)	\$0

NOTE: Payroll correction adjustment made on 8/1/2013

1175 - Public Health Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,696,030	\$2,025,248	\$3,053,201	\$3,447,348	\$4,583,007	(\$1,135,659)
Fund Revenues	\$14,337,252	\$16,406,078	\$16,918,984	\$17,653,916	\$20,003,068	(\$2,349,152)
Expenditures	\$15,008,034	\$15,378,124	\$16,524,837	\$16,518,257	\$20,003,068	(\$3,484,811)
Ending Fund Balance	\$2,025,248	\$3,053,201	\$3,447,348	\$4,583,007	\$4,583,007	\$0

NOTE: Payroll correction adjustment made on 8/1/2013

Fund Summaries

1180 - Alcohol & Other Drugs Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$228,756)	(\$599,498)	(\$193,136)	(\$316,182)	(\$560,379)	\$244,197
Fund Revenues	\$1,377,079	\$2,191,924	\$1,890,232	\$1,940,159	\$2,098,820	(\$158,661)
Expenditures	\$1,747,821	\$1,785,561	\$2,013,278	\$2,184,356	\$2,098,820	\$85,536
Ending Fund Balance	(\$599,498)	(\$193,136)	(\$316,182)	(\$560,379)	(\$560,379)	\$0

1190 - Employment & Training Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$225,943	\$289,696	\$307,291	\$52,141	\$52,141	\$0
Fund Revenues	\$132,271	\$172,153	\$227,242	\$292,539	\$237,913	\$54,626
Expenditures	\$68,518	\$154,558	\$482,391	\$180,558	\$237,913	(\$57,355)
Ending Fund Balance	\$289,696	\$307,291	\$52,141	\$164,122	\$52,141	\$111,981

Fund Summaries

1200 - Roads Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$3,625,553	\$5,271,451	\$5,424,631	\$6,441,742	\$4,356,976	\$2,084,766
Fund Revenues						
General Purpose Revenue	\$9,861,944	\$12,927,514	\$11,538,012	\$9,609,324	\$8,524,940	\$1,084,384
Program-Specific Revenue	12,103,852	7,582,120	8,462,424	7,916,801	10,903,626	(\$2,986,825)
Total Revenues	\$21,965,796	\$20,509,634	\$20,000,436	\$17,526,125	\$19,428,566	(\$1,902,441)
Expenditures	\$20,319,898	\$20,356,454	\$18,983,324	\$19,610,891	\$23,752,730	(\$4,141,839)
Ending Fund Balance	\$5,271,451	\$5,424,631	\$6,441,742	\$4,356,976	\$32,812	\$4,324,164

1310 - Record Conversion Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$436,776	\$469,938	\$497,947	\$359,951	\$363,183	(\$3,232)
Fund Revenues	\$33,162	\$28,009	\$277,463	\$27,090	\$0	\$27,090
Expenditures	\$0	\$0	\$415,459	\$23,858	\$0	\$23,858
Ending Fund Balance	\$469,938	\$497,947	\$359,951	\$363,183	\$363,183	\$0

Fund Summaries

1380 - Child Support Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,541,149	\$1,350,086	\$1,577,695	\$1,482,767	\$1,453,527	\$29,240
Fund Revenues	\$4,098,389	\$4,520,015	\$4,065,250	\$4,310,579	\$5,177,477	(\$866,898)
Expenditures	\$4,289,452	\$4,292,407	\$4,160,178	\$4,339,819	\$5,177,477	(\$837,658)
Ending Fund Balance	\$1,350,086	\$1,577,695	\$1,482,767	\$1,453,527	\$1,453,527	\$0

1410 - Criminal Justice Construction Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,986,977	\$2,206,933	\$2,389,919	\$2,504,668	\$2,636,262	(\$131,594)
Fund Revenues	\$332,621	\$301,453	\$330,645	\$296,973	\$277,900	\$19,073
Expenditures	\$112,665	\$118,467	\$215,896	\$165,379	\$127,289	\$38,090
Ending Fund Balance	\$2,206,933	\$2,389,919	\$2,504,668	\$2,636,262	\$2,786,873	(\$150,611)

Fund Summaries

1420 - Courthouse Construction Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$687,360)	(\$773,555)	(\$956,123)	(\$1,065,586)	(\$1,170,952)	\$105,366
Fund Revenues	\$223,525	\$131,856	\$206,992	\$204,354	\$184,000	\$20,354
Expenditures	\$309,720	\$314,424	\$316,454	\$309,720	\$309,720	\$0
Ending Fund Balance	(\$773,555)	(\$956,123)	(\$1,065,586)	(\$1,170,952)	(\$1,296,672)	\$125,720

1500 - Library Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$538,408	\$625,620	\$642,208	\$566,387	\$339,920	\$226,467
Fund Revenues	\$3,236,107	\$3,231,855	\$3,357,788	\$3,506,449	\$3,337,564	\$168,885
Expenditures	\$3,148,895	\$3,215,267	\$3,433,609	\$3,732,916	\$3,587,102	\$145,814
Ending Fund Balance	\$625,620	\$642,208	\$566,387	\$339,920	\$90,382	\$249,538

Fund Summaries

1700 - Fish & Game Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$26,422	\$43,188	\$38,489	\$37,568	\$40,837	(\$3,269)
Fund Revenues	\$27,311	\$13,040	\$12,020	\$15,054	\$11,750	\$3,304
Expenditures	\$10,545	\$17,740	\$12,941	\$11,785	\$18,000	(\$6,215)
Ending Fund Balance	\$43,188	\$38,489	\$37,568	\$40,837	\$34,587	\$6,250

1710 -Forest Resources and Recreation	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$0	\$0	\$13,919	\$502,504	(\$488,585)
Fund Revenues	\$0	\$0	\$115,123	\$707,684	\$1,255,769	(\$548,085)
Expenditures	\$0	\$0	\$101,204	\$219,099	\$1,255,769	(\$1,036,670)
Ending Fund Balance	\$0	\$0	\$13,919	\$502,504	\$502,504	\$0

NOTE: Prior to FY 2014-15 included in Fund 1150

Fund Summaries

1720 -Northcoast Resource Partnership	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Fund Revenues	\$0	\$0	\$0	\$0	\$22,639,867	(\$22,639,867)
Expenditures	\$0	\$0	\$0	\$0	\$22,639,867	(\$22,639,867)
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0

3500 - Motor Pool Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$4,036,951	\$8,837,582	\$9,410,053	\$9,558,115	\$10,070,351	(\$512,236)
Fund Revenues	\$8,187,821	\$5,756,662	\$2,959,418	\$3,235,546	\$2,963,262	\$272,284
Expenditures	\$3,406,810	\$5,184,191	\$2,811,355	\$2,723,310	\$3,359,627	(\$636,317)
Ending Fund Balance	\$8,817,962	\$9,410,053	\$9,558,115	\$10,070,351	\$9,673,986	\$396,365

NOTE: Fund balance includes \$2,117,846 adjustment on 6/30/2014 for fixed assets. Adjustment of \$16,745 on 6/30/15 for fixed assets.
 FY 15-16 adjustmnet of \$135,818 for prior accumulated depreciation

Fund Summaries

3520 - County Insurance Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$124,095)	(\$113,287)	\$35,507	\$386,703	\$355,180	\$31,523
Fund Revenues	\$642,049	\$686,335	\$741,977	\$722,019	\$745,989	(\$23,970)
Expenditures	\$631,241	\$537,540	\$390,781	\$753,542	\$745,989	\$7,553
Ending Fund Balance	(\$113,287)	\$35,507	\$386,703	\$355,180	\$355,180	\$0

3521 - Communications	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$503,380	\$325,901	\$278,147	\$284,636	\$418,742	(\$134,106)
Fund Revenues	\$232,221	\$202,942	\$259,640	\$340,654	\$319,484	\$21,170
Expenditures	\$394,862	\$250,695	\$253,152	\$206,548	\$319,484	(\$112,936)
Ending Fund Balance	\$340,739	\$278,147	\$284,636	\$418,742	\$418,742	\$0

NOTE: An adjustment was made to expenditures on 6/30/12 to adjust depreciation. An adjustment was made to fixed assets on 7/1/2013. Adjustment of \$9,378 on 6/30/15 for fixed assets.

Fund Summaries

3522 - Employee Benefits Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$780	(\$18,530)	\$58,678	\$109,444	(\$50,766)
Fund Revenues	\$399,655	\$425,522	\$498,527	\$497,195	\$401,753	\$95,442
Expenditures	\$422,874	\$444,832	\$421,320	\$446,429	\$389,791	\$56,638
Ending Fund Balance	(\$23,220)	(\$18,530)	\$58,678	\$109,444	\$121,406	(\$11,962)

NOTE: A fund balance adjustment was made to Supplemental Life in FY 2013-14

3523 - Workers Compensation Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$824,245	\$999,296	\$1,567,345	\$1,877,738	\$2,034,868	(\$157,130)
Fund Revenues	\$3,898,981	\$4,710,586	\$4,956,310	\$5,421,717	\$5,610,000	(\$188,283)
Expenditures	\$3,723,931	\$4,142,536	\$4,645,917	\$5,264,587	\$6,229,278	(\$964,691)
Ending Fund Balance	\$999,296	\$1,567,345	\$1,877,738	\$2,034,868	\$1,415,590	\$619,278

NOTE: Adjustment on 6/30/2014 for accruals.

Fund Summaries

3524 - Liability Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$1,597,964)	(\$1,273,414)	(\$1,155,222)	(\$640,744)	(\$128,872)	(\$511,872)
Fund Revenues	\$2,948,656	\$3,993,017	\$2,479,329	\$3,190,061	\$3,073,579	\$116,482
Expenditures	\$1,675,387	\$3,874,825	\$1,964,851	\$2,678,189	\$2,772,562	(\$94,373)
Ending Fund Balance	(\$324,694)	(\$1,155,222)	(\$640,744)	(\$128,872)	\$172,145	(\$301,017)

NOTE: In FY 2013-14, there was a debit to adjust funds 3331 & 3524 (\$952,000) and a correction for an accumulated depreciation error. Adjustment FY 15/16 of \$182,000 for prior years claims

3525 - Medical Plan Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$168,809)	(\$275,374)	(\$411,103)	(\$632,090)	(\$691,986)	\$59,896
Fund Revenues	\$14,923,400	\$15,946,883	\$17,345,883	\$19,074,315	\$21,449,011	(\$2,374,696)
Expenditures	\$15,040,101	\$16,082,612	\$17,566,869	\$19,134,211	\$21,165,631	(\$2,031,420)
Ending Fund Balance	(\$285,510)	(\$411,103)	(\$632,090)	(\$691,986)	(\$408,606)	(\$283,380)

NOTE: An adjustment to fund balance was made in FY 2013-14 for Supplemental Life insurance and a prior year posting error.

Fund Summaries

3526 - Dental Plan Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$918,132)	(\$672,467)	(\$198,481)	\$160,063	\$457,639	(\$297,576)
Fund Revenues	\$1,749,910	\$1,909,439	\$1,880,027	\$1,758,089	\$1,469,237	\$288,852
Expenditures	\$1,504,244	\$1,435,453	\$1,521,482	\$1,460,513	\$1,467,039	(\$6,526)
Ending Fund Balance	(\$672,467)	(\$198,481)	\$160,063	\$457,639	\$459,837	(\$2,198)

3527 - Unemployment Insurance Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$700,179)	(\$688,624)	(\$320,921)	\$124,243	\$693,813	(\$569,570)
Fund Revenues	\$458,228	\$693,513	\$717,087	\$727,417	\$324,249	\$403,168
Expenditures	\$446,673	\$325,810	\$271,923	\$157,847	\$182,089	(\$24,242)
Ending Fund Balance	(\$688,624)	(\$320,921)	\$124,243	\$693,813	\$835,973	(\$142,160)

Fund Summaries

3528 - Purchased Insurance Premiums Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,248,792	\$918,460	\$1,001,827	\$640,786	\$409,950	\$230,836
Fund Revenues	\$310,037	\$708,203	\$278,851	\$745,196	\$642,414	\$102,782
Expenditures	\$640,369	\$624,836	\$639,892	\$976,032	\$983,491	(\$7,459)
Ending Fund Balance	\$918,460	\$1,001,827	\$640,786	\$409,950	\$68,873	\$341,077

3530 - Airport Enterprise Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$35,292,584	\$33,555,310	\$35,329,913	\$33,576,882	\$31,999,605	\$1,577,277
Fund Revenues	\$2,293,018	\$10,463,970	\$2,568,329	\$2,558,339	\$3,404,264	(\$845,925)
Expenditures	\$5,047,447	\$8,689,367	\$4,321,360	\$4,135,616	\$3,340,434	\$795,182
Ending Fund Balance	\$32,538,155	\$35,329,913	\$33,576,882	\$31,999,605	\$32,063,435	(\$63,830)

NOTE: Adjustment to fixed assets was included in Expenditures for FY 2009-10 and FY 2011-12. Adjustment made 7/01/2013 for reserves for encumbrances. Fund balance includes \$7,078,568 adjustment on 6/30/2014 for fixed assets.

Fund Summaries

3539 - Airport Capital Projects Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$236,547	\$115,022	(\$10,072)	\$152,558	\$117,914	\$34,644
Fund Revenues	\$339,595	\$2,503,386	\$510,290	\$307,890	\$3,552,812	(\$3,244,922)
Expenditures	\$461,121	\$2,628,480	\$347,659	\$342,534	\$3,552,812	(\$3,210,278)
Ending Fund Balance	\$115,022	(\$10,072)	\$152,558	\$117,914	\$117,914	(\$0)

NOTE: Fund established July 1, 2011 previously 1490; beginning negative fund balance transferred from 1490.

3540 - Heavy Equipment Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,174,206	\$5,088,285	\$4,689,356	\$4,899,160	\$4,545,068	\$354,092
Fund Revenues	\$3,329,990	\$2,906,714	\$2,711,565	\$2,151,938	\$2,288,908	(\$136,970)
Expenditures	\$856,692	\$3,305,644	\$2,501,760	\$2,506,030	\$2,334,315	\$171,715
Ending Fund Balance	\$4,647,504	\$4,689,356	\$4,899,160	\$4,545,068	\$4,499,661	\$45,407

NOTE: Adjustment made on 7/1/2013 to correct prior period and an adjustment was made in fiscal year 2013-14 fixed assets. Adjustment of \$135,850 on 6/30/15 for fixed assets.

Fund Summaries

3550 - Information Technology Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$287,837	\$356,977	\$408,584	\$1,157,188	\$1,286,976	(\$129,788)
Fund Revenues	\$2,626,333	\$2,724,652	\$3,467,743	\$3,138,870	\$3,281,734	(\$142,864)
Expenditures	\$2,576,875	\$2,673,045	\$2,719,139	\$3,009,082	\$4,098,864	(\$1,089,782)
Ending Fund Balance	\$337,295	\$408,584	\$1,157,188	\$1,286,976	\$469,846	\$817,130

NOTE: Correction to fund balance was made on 7/01/11 and 7/01/013 for reserve for encumbrances.
Adjustment was made in FY 2013-14 for fixed assets.

3555 - Central Services Fund	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$74,079	\$55,716	\$94,834	\$227,543	\$193,772	\$33,771
Fund Revenues	\$289,555	\$349,448	\$369,684	\$363,444	\$316,185	\$47,259
Expenditures	\$307,918	\$310,330	\$236,975	\$397,215	\$316,185	\$81,030
Ending Fund Balance	\$55,716	\$94,834	\$227,543	\$193,772	\$193,772	\$0

NOTE: FY 2013-14 had adjustments for fixed assets and prior period corrections

Fund Summaries



Budget Policies

Overview of Financial Policies

Budgetary decisions are guided by a number of policies and principles. Here are brief explanations of some of the more important ones.

County Budget Act

California Government Code Sections 29000 through 30200, as applied through rules issued by the Office of the State Controller, provide the legal requirements pertaining to the content of the budget, budget adoption procedures and dates by which action must be taken.

Administrative Manual

Adopted by the Board of Supervisors, the County's Administrative Manual provides overall direction for many facets of daily life in county government. Two sections of the Administrative Manual are particularly relevant to the budget process:

Section B-1-1, last revised on March 18, 2014, prescribes **Budget Adjustment Procedures**. These are the rules for budgetary level of control; for example, transferring budgeted funds from one expenditure line or category to another and for adopting supplemental budgets. This policy states:

1. Transfer within object accounts must be approved by the Auditor-Controller.
2. The County Administrative Officer and Auditor-Controller can approve transfers between object accounts.
3. The Board of Supervisors approves increases in a budget unit's total appropriations and transfers from one budget unit and/or fund to another.
4. The County Administrative Officer and Auditor-Controller can approve the establishment of a fixed asset account for

purchases under \$10,000. The Board of Supervisors would approve the establishment of a fixed asset account for purchases over \$10,000.

5. "Fixed Asset" means a piece of furniture or equipment with a lifespan in excess of one year and a purchase cost in excess of \$5,000.
6. Transfer to/from Contingency Reserve must be approved by the Board of Supervisors by 4/5 vote.

Section E-2-7, last revised July 13, 2004, is the county's **Procedure for Grant Applications**. Many county departments rely heavily on grant revenues to support their operations.

Financial Policies

In addition to the Administrative Manual, many other Board actions have an impact on the budget. Examples of these include:

Board Policy on a Balanced Budget

On October 7, 2008, the Board adopted a policy to control expenses in such a manner that department budgets are not expended above the levels that are appropriated in the annual budget or beyond that which the county has the funds to pay.

The following will guide how a balanced budget will occur:

- The annual budget is an operational, fiscal, and staffing plan for the provision of services to the residents of the county. Therefore, the county and its departments shall endeavor to annually adopt a balanced budget as a whole, where expenditures do not exceed current available revenue sources.
- In the event, due to unforeseen circumstances, a balanced budget cannot be adopted, a four-fifths vote of the Board

Budget Policies

of Supervisors is required to adopt an unbalanced budget.

- Recurring expenses may not exceed recurring revenues.
- The use of available fund balance shall be limited to one-time only expenditures and is generally earmarked to support capital projects, fixed asset purchases and the acquisition of communications and computer systems.
- New and/or expanded unrestricted revenue sources will first be applied to support or restore existing county programs prior to funding new or non-county programs.
- Expansion of existing programs is possible, with the availability of sufficient funds to meet the needs of existing programs.
- One-time revenues will only be used for one-time expenditures.
- The County Administrative Officer shall coordinate the implementation of this policy. The CAO shall hold department heads responsible for over-expended budgets pursuant to Government Code Section 29121, "Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation." The CAO will work with all departments to establish balanced operating budgets.

Board Policy on Contingencies and Reserves

On October 7, 2008, the Board adopted a policy to hold funds in reserve for cash flow purposes, revenue shortfalls, unpredicted one-time

expenditures, and capital expenditures. These cash reserves include but are not limited to: Library Contingency; Roads Contingency; General Fund Contingency; General Reserve; and Deferred Maintenance.

The General Fund Contingency will be budgeted at a minimum of six percent of the county's total General Fund revenues on an annual basis. In the event that the General Fund Contingency is less than six percent of the county's total General Fund revenues, at the time the budget is adopted, the County Administrative Officer must identify and report on the specific circumstances that have led to less than six percent in the General Fund Contingency.

The below bullet points contain the allocation criteria for when the Contingency Reserve may be used to support one-time costs:

- When the county is impacted by an unanticipated reduction in State and/or federal grants and/or aid.
- When the county faces economic recession/depression and the county must take budget actions before the beginning of a fiscal year.
- When the county is impacted by a natural disaster.
- When the county is presented with an unanticipated or unbudgeted expense that is necessary for the delivery of local services.
- When the county is affected by known future events with unknown fiscal ramifications that require the allocation of funds.

The General Reserve shall target a balance of between eight and ten percent of the county's total General Fund revenues. Government Code Section 29085 gives the Board of Supervisors

Budget Policies

authority to determine reserve contributions. In the event that the General Reserve contribution has been decreased or increased from the prior year's contribution, at the time the budget is adopted, the County Administrative Officer must identify and report on the specific circumstances that have led to an increase or decrease in the General Reserve. The General Reserve will be used to support the following:

- Essential cash flow for county operations during the first six months of the fiscal year until property tax payments are collected in December.
- Extraordinary expenditures due to unforeseen events that exceed the capacity of appropriated funds, including the Contingency Reserve.

Board Policy on Budget Responsibility

Adopted on September 9, 1997, this policy assigns responsibility for expenditure and revenue tracking to individual departments, with revenue projection support provided by the Auditor-Controller.

Board Policy on Deferred Maintenance Funding

Adopted on October 7, 2008, this policy states the Deferred Maintenance Fund shall receive an annual contribution of five percent of the total deferred maintenance costs. The Deferred Maintenance Fund will be used to support costs for capital improvements to county owned facilities. The Deferred Maintenance Fund can be accessed for maintenance needs identified in the Facilities Master Plan, brought to the Board of Supervisors on July 8, 2008, and items identified and recommended by county Public Works staff.

In the event that the Deferred Maintenance contribution is less than five percent of the county's total deferred maintenance costs, at the time the budget is adopted, the County Administrative Officer must identify and report on the specific circumstances that have led to a less than five percent contribution.

Debt Policy

The county has not adopted a formal policy on debt.

County Fee Schedule

Updated annually (last on October 6, 2015), the fee schedule provides a structure and methodology to support county departments in recovery of the full cost of services provided.



Glossary

ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADJUSTED BUDGET: The adopted budget as amended through formal action of the Board of Supervisors.

A-87: This alpha/numeric designation refers to the Federal Office of Management and Budget Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to county departments under the Countywide Cost Allocation Plan.

ALLOCATED POSITIONS: All positions included in the county's salary resolution. Appropriations may not always be made to fund all allocated positions.

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.

ASSESSED VALUATION: A valuation set upon real estate or other property by the Assessor's Office as a basis for levying taxes.

AVAILABLE FUND BALANCE: That portion of the fund balance which is free, unencumbered and available for financing expenditures and other funding requirements.

BALANCED BUDGET: A proposed or adopted financial plan in which the carry-forward balance plus current-year revenues equal or exceed the planned expenditures.

BUDGET: The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

BUDGET ADOPTION: A formal process by which the budget is approved by the Board of Supervisors.

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.

BUSINESS LICENSE TAX: Most counties in California levy a business license tax. Tax rates are determined by each county, which collects the taxes. Business license tax is general purpose revenue and is deposited into a county's general fund.

CAPITAL EXPENDITURE: Expenditures creating future benefits. A capital expenditure is incurred when the county adds value to an existing fixed asset with a useful life that extends beyond the taxable year and can be used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

CAPITAL OUTLAY: Expenditures which result in the acquisition of or addition to fixed assets. Significant capital projects are budgeted in a capital projects budget.

CAPITAL PROJECT: A program itemizing the county's acquisitions, additions and improvements to fixed 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.

CERTIFICATES OF PARTICIPATION: Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities.) COPs

Glossary

represent interests in the rental payments made under a tax-exempt lease.

COMMUNITY SERVICES DISTRICT: A governmental agency in the unincorporated area of the county that provides services and sets policies, ordinances, and regulations for the benefit of its residents. A Community Services District may be an independent district, which means it has its own independently-elected Board of Directors; or it may be a dependent district, where the County Board of Supervisors serves as the Board of Directors.

CONTINGENCY: An amount appropriated for unforeseen expenditure requirements.

CONTINGENCY RESERVE: 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 APPLIED: Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

COUNTYWIDE COST ALLOCATION PLAN: The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the federal Office of Budget and Management Circular No. A-87.

CURRENT REVENUE: Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

DEBT SERVICE: The payment of matured interest and principal on debt, or the accumulation

of money for meeting such payments during any given accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A designation used by County management to organize and manage programs of a similar nature. For example, engineering, airport operations, road maintenance, public facilities construction, and related services are organized within the Department of Public Works.

DISCRETIONARY REVENUE: Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.

DIVISION: A sub-unit of a county department, typically organized for the purpose of providing a specific set of services or functions.

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

Glossary

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.

ESTIMATED ACTUAL: An estimate that is developed prior to the close of the fiscal year, usually during the mid-year budget review, that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year.

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. Also known as “cost reimbursements.”

FEES, CHARGES AND ASSESSMENTS: As distinguished from a tax, a fee is a charge imposed on an individual for a services provided to that person. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Assessments are charges levied to pay for public improvements or services within a predetermined district or area, according to the benefit the parcel receives from the Improvement or services. The rules and procedures for assessments are provided by the California Constitution, Article XI, section 7 (Prop. 218).

FINAL 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 a final budget by October 2nd of each year.

FISCAL YEAR: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. In California, the fiscal year is July 1 through June 30.

FIXED ASSET: A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000.

FULL-TIME EQUIVALENT: A method of quantifying and allocating staffing levels, based on a full-time (FTE) work schedule. One worker may perform functions for several programs, and that person’s salary and benefits would be divided among those programs for funding according to how much of the person’s time is spent for each program. For example, a person who devoted three days of work per week to one program would be assessed against that program as 0.6 (24 hours divided by 40) FTE.

FUND: An accounting entity in which expenditures and available financing balance with each other, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special 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 next year's budget.

GENERAL FUND: The main operating fund used to account for county-wide financial resources and liabilities, except those that require separate fund accounting. Major sources of county general fund revenue include sales and use tax, property tax, the vehicle license fee subvention from the state, and local taxes, including business license tax, hotel tax, and franchise fees.

GENERAL PURPOSE REVENUE: Property taxes and non-program revenues that are not restricted for a specific purpose. (The term

Glossary

General Purpose Revenue has the same meaning as discretionary revenue.)

GENERAL RESERVE: An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.

GRANT: A monetary contribution by a government or an organization to financially support a particular function or purpose.

INTERGOVERNMENTAL REVENUE: Counties also receive a substantial amount of revenue from other government agencies, principally the state and federal governments. These revenues include general or categorical support monies called “subventions,” as well as grants for specific projects, and reimbursements for the cost of some state mandates.

INTERNAL SERVICE FUND (ISF): A budget unit created to perform specified services for other County departments on a cost for service basis. The services performed are charged to the using department. Example: Information Services.

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. The State or federal government may or not provide funding for the mandated program or service.

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 five dollars from the county's General Fund.

MODIFIED ACCRUAL: Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

OPERATING TRANSFERS IN: Payment received for services and/or supplies expended for another institution, agency or person. Transfers of revenues and appropriations between funds.

OPERATING TRANSFERS OUT: Expenditures for services and/or supplies which correspond to Operating Transfers In.

OTHER CHARGES: A category of appropriations usually used for centrally-provided services, such as information technology services and the A-87 cost allocation plan charges.

OVERHEAD: Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

PERFORMANCE MEASURE: A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

PROGRAM REVENUE: Revenue that is derived from and dedicated to specific program operations.

PROPERTY TAX: The property tax is a tax imposed on real property and tangible personal property. Property tax is levied as a percentage of the assessed valuation of a real estate parcel. California Constitution Article XIIA (Prop. 13) limits the property tax to a maximum 1 percent of assessed value, not including voter approved rates to fund debt. The assessed value of property is

Glossary

capped at the 1975-76 base year rate plus inflation – or 2 percent per year.

PROPOSED BUDGET: The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or fixed 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 July 20th, 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."

REIMBURSEMENT: Payment received for services/supplies expended for another institution, agency, or person.

RESERVE: An amount set aside from the County's operating funds to meet emergency expenditure requirements, capital funding, or insurance and liability requirements.

RESTRICTED REVENUE: Funds restricted by legal or contractual requirements for specific uses.

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.

SALES TAX: The sales tax that an individual pays on a purchase is collected by the state Board of Equalization and includes, a state sales tax, the locally levied, "Bradley Burns" sales tax and several other components. The *sales tax* is imposed on the total retail price of any tangible personal property. Sales tax revenue is general purpose revenue and is deposited into a county's general fund.

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.

SPECIAL DISTRICT: A unit of local government generally organized to perform a function(s) for a specific geographic area, such as street lighting, water supply, or fire protection. Special districts may be dependent upon the county for administration, or may operate independently.

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. Also known as "Gann limits."

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.

TAXES: A tax is a charge for public services and facilities that provide general benefits. There need not be a direct relation between an individual taxpayer's relative benefit and the tax paid.

Glossary

Counties may impose any tax not otherwise prohibited by state law (Gov't. Code section 37100.5). However, the state has reserved a number of taxes for its own purposes, including taxes on cigarettes, alcohol and personal income. The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose, and two-thirds of voters must approve a new special tax or its increase.

TAX LEVY: Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

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 OCCUPANCY TAX: A county tax 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, or mobile home.

TRUST 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.

UNFUNDED MANDATE: A requirement from the state or federal government that the county perform a task or provide a service, provide it in a certain way, or perform a task to meet a certain standard, without compensation from the higher level of government.

UNINCORPORATED AREA: The areas of the County outside city boundaries.

UNSECURED ROLL: A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

VEHICLE LICENSE FEE: An annual fee on the ownership of a licensed vehicle in California, in place of taxing vehicles as personal property. The VLF is paid to the California Department of Motor Vehicles at the time of annual vehicle registration. The fee is charged in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees.

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Measure Z

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations	Board Adopted
Affordable Homeless Housing Alternatives, Inc.			
Sanctuary Camp - to develop and supervise a safe, legal, transitional sanctuary camp. This will provide a place for people to reside while permanent housing is being developed.	55,548	0	0
Tiny House Village - to establish and operate a safe, legal, transitional tiny house village.	63,933	0	0
Safe Parking Program - to develop and supervise a safe, legal, transitional safe parking program for one year.	55,880	0	0
Alcohol Drug Care Services, Inc.			
Treatment Facility - to purchase and remodel a vacant skilled nursing facility. This will allow all of the current treatment services to be in one location, expand current treatment capacity, provide new program curriculum and make more efficient use of staff.	575,000	0	0
Area 1 Agency on Aging			
Elder Ombudsman - to advocate for residents in long-term care settings and investigate allegations of elder abuse and neglect.	10,452	10,452	10,452
City Ambulance of Eureka, Inc.			
To provide every emergency response vehicle in the County with a comprehensive map book created by a professional mapping service.	9,370	0	0
City of Arcata Police Department/Sheriff			
Two student resource officers and two juvenile probation diversion positions to directly serve K-12th students and families in the north county. Will work collaboratively with the schools to reduce truancy and to keep juveniles out of the juvenile justice system.	428,937	428,937	328,937
City of Blue Lake			
One half time deputy sheriff.	77,250	0	77,250
Public Safety Education - for the design, printing and mailing of a public safety educational brochure to City residents and businesses.	1,560	0	0
City of Eureka Police Department			
Two police officers, equipment and homeless support services to work with the county's Mobile Intervention Support Team (MIST) to reduce homelessness.	459,140	459,140	459,140
City of Ferndale Police Department			
Dispatch services for the police department.	20,200	0	0
Public safety radio repeater upgrade for linking the Ferndale, Fortuna and Rio Dell police departments. Patrol vehicle repeaters for the police patrol vehicles.	35,308	0	35,308

Measure Z

City of Fortuna Police Department			
Maintaining the current Measure Z funding for a police officer assigned to the Drug Task Force. Purchase of 27 hand held digital radios to replace worn out, aging radios currently in use.	180,665	180,665	180,665
City of Rio Dell Police Department			
One full time community services officer to support the mission of the City's law enforcement officers. Primary responsibilities would be code enforcement and animal control.	73,325	0	0
Continued funding for part time clerical position in the City's police department to support law enforcement, nuisance abatement and code enforcement.	33,649	0	33,649
City of Trinidad			
One full time deputy sheriff position to provide a dedicated peace officer in the Trinidad area seven days a week.	150,634	75,317	75,317
College of the Redwoods			
School resource officer protection services, staff to answer public safety department emergency phone line, public safety staff for the Garberville campus, maintain public safety department services, active shooter training and safety workshops, upgrade roads, curbs, parking lots and purchase and install additional emergency call box phones.	793,800	0	0
County Auditor-Controller			
Sr Fiscal Assistant— to assist with the increased workload as a result of Measure Z monies flowing into the county due to additional accounting and reporting duties.	48,940	0	48,940
County Administrative Office			
To pay-down the California Public Employees Retirement System (CalPERS) accrued unfunded liability.	1,000,000	0	0
Information Technology for enhanced technology and communications equipment and software to support county public safety	157,000	0	0
Relocate county services to allow for the creation of two new courtrooms in the existing county courthouse.	50,000	0	50,000
For critical emergency response services in areas that are outside of existing fire service district boundaries, such as along the Highway 299 corridor.	252,855	0	252,855
County Counsel			
A one time allocation of funding for code enforcement abatements on parcels where the owner is either unwilling or unable to clear the violation themselves.	40,000	0	40,000
District Attorney			
Vehicle and mileage cost for Measure Z investigator position.	26,588	26,588	26,588

Measure Z

Fire Chief's Association			
Equipment such as used fire engines, metal building kits, personal protective equipment and fire hose. Dispatch services and efforts to improve sustainability and equity in how emergency services are supported in the County.	2,231,397	2,231,397	1,838,542
Fortuna Union High School			
One full time campus supervisor for the main Fortuna High School campus to investigate crimes, protect victims and provide a safer environment.	51,570	0	0
Humboldt Area Center for Harm Reduction			
Peer outreach program to promote improved public health and safety through the exchange, collection and disposal of used syringes, overdose medication, education, support and peer to peer communication with substance users.	20,000	0	0
Humboldt Animal Rescue Team			
Expand services to care for and find homes for more animals.	10,000	0	0
Humboldt Spay/Neuter Network			
Funding to offer free rabies vaccines and free spay of female pit bulls.	19,500	0	0
Humboldt Waste Management Authority			
The expansion and augmentation to cover the costs associated with clean up by waiving disposal fees for illegal dumped solid waste.	40,000	40,000	40,000
K'IMA:W Medical Center			
The continuation of ambulance service in the Willow Creek Service area.	324,408	324,408	324,408
Equipment for the ambulances such as life monitors and defibrillators.	109,238	0	0
Public Defender			
Increase staffing levels in the Public Defender offices to correspond to staffing increases from Measure Z in the Sheriff, District Attorney and Probation departments.	629,722	0	161,047
Eliminate the Alternate Counsel's office and transfer staff to Public Defender and Conflict offices. Increase part-time investigator to full time.	43,346	43,346	43,346
Public Works			
Provide funding for chip sealing and slurry sealing county roads to prevent pavement failures and insure safer driving surfaces.	2,500,000	1,500,000	1,630,000
Identification and removal of non-hazardous and hazardous waste dumped on County property.	50,000	10,000	10,000
Train additional staff for mandated Aircraft Rescue and Fire Fighting services required for commercial service at ACV.	7,000	0	7,000
Provide funding for the portion of FAA mandated Aircraft Rescue and Fire Fighting services required for commercial service at ACV that is not covered by TSA.	140,000	0	140,000

Measure Z

Improvements to the Arcata Veterans Hall, including kitchen hood and fire suppression equipment, electrical upgrades, exterior painting and accessibility improvements.	300,000	0	0
Radar speed feedback signs and pedestrian countdown signals.	130,000	0	70,000
Redwood Acres			
Emergency Facility Use Plan for evaluation of the potential use of the fairgrounds during and after a regional emergency.	25,000	0	0
Sheriff			
Four deputy sheriffs, one correctional lieutenant, one community services officer, one animal control officer and funding for overtime. Purchase a four 4-WD patrol vehicles and one rescue/recovery vehicle.	1,261,316	1,261,316	970,958
Yurok Tribe Department of Public Safety			
Support for upriver volunteer fire department including equipment, training, staff and environmental clean-up.	215,000	0	0

