



SECTION J: GLOSSARY & INDEX

Glossary
Alphabetical Index
Numerical Index
Measure Z

2 CFR PART 200: Code of Federal Regulations, which replaces the Federal Office of Management and Budget's Circular No. A-87, establishing uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities for the allocation of central administrative and overhead expenses to county departments under the Countywide Cost Allocation Plan.

ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events, and inter-fund 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: See 2 CFR Part 200

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.

AUDIT: An independent, formal examination of accounts and records to ascertain the extent of transparency for all financial and financial records.

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.

BOND: A security issued by a public body, usually carrying a fixed rate of interest and a set date, called the bond's maturity, for redemption of the principal.

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

Glossary

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 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, pursuant to the Code of Federal Regulations 2 CFR Part 200.

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 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."

Glossary

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).

FIDUCIARY FUND: Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the county's own programs.

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.

FROZEN POSITION: A method of defunding a full-time equivalent (see definition below) position that a department or division is unable to fill for an indefinite period due to operational needs or budgetary constraints.

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 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.

GOVERNMENTAL FUND: The governmental fund category includes the General Fund, special revenue funds, capital projects funds, debt service funds and permanent funds. Governmental Funds are typically used to account for tax-supported activities.

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 2 CFR Part 200 cost allocation plan charges.

OVERHEAD: Those costs necessary in providing goods/service that are not directly traceable to the

Glossary

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 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 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.

SPECIAL REVENUE FUND: An account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

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. 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

Glossary

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 (VLF): 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.



Alphabetical Index

A		Environmental Health	
ADA Compliance	B18	Division	D15
Administrative Office	B16	Equipment Maintenance	G14
Advance Planning	F13	F	
Agricultural Commissioner	E1	Facilities Management	G9
Alcohol & Other Drugs (AOD)	D8	Financial Information	A3-1
Animal Control	C32	Fish & Game	
Assessor	B1	Advisory Commission	B30
Assistance Section	D49	Fixed Asset Allocations by Budget	I1
Auditor-Controller	B3	Fleet Services	G13
Aviation	G4	Forester & Warden	B31
B		Fund Summaries	J21
Board of Supervisors	B6	G	
Boating Safety	C44	General Purpose Revenues	B64
Building Inspection	F3	General Relief	D18
C		Glossary	J1
Cannabis Planning	F5	Grand Jury	C12
Certificates of Participation (COP)		H	
- Payments	B53	Headwaters Fund	B26
Child Support Services	C1	Health & Human Services	C49
Clerk-Recorder	B8	Healthy Communities	D20
Code Enforcement	F7	Healthy Moms	D10
Communications	B23	HHS Administration	D5
Conflict Counsel	C28	Homeland Security	C40
Contingency Reserve	B55	Human Resources	B39
Contributions to Other Funds	B57	I	
Controller	B3	Index	J9
Cooperative Extension	E7	Information Technology	B33
Coroner/Public Administrator	C37	Inmate/Indigent Medical Care	D27
County Counsel	B37	J	
Courthouse Construction	B61	Jail	C34
Courts - County Contribution	C4	Juvenile Hall	C21
Court Investigations		L	
& Field Services	C15	Land Use	G16
Criminal Justice Construction	B62	Liability	B45
Current Planning	F9	Library	E8
Custody Services	C34	M	
D		Management & Budget Team	B20
Dental Plan	B45	Maternal, Child & Adolescent	
DHHS Administration	D5	Health	D29
District Attorney	C6	Measure Z	B46
Drug Court, Adult	C18	Measure Z Projects	J13
E		Medical Plan	B45
Economic Development	B24	Mental Health	D34
Economic Development		Motor Pool	G14
Promotional Agencies	B28	Motor Pool Reserve	G15
Elections	B12	N	
Emergency Services	C39	Natural Resources	G19
Employee Benefits	B44	Nursing	D29
Employment & Training			
Division	D11		
Engineering, Roads	G27		

Alphabetical Index

O		Revenue Recovery	B70
Oral Health	D45	Risk Management	B43
Office of Emergency Services	C39	Roads	G26
P		S	
Parks and Trails	G22	Sheriff-Coroner	C30
Personnel Allocation by Budget	H1	Sheriff Operations	C41
Planning & Building	F1	Social Services	D52
Planning (Advance)	F12	Social Service Assistance	D49
Planning (Current)	F9	Solid Waste	G30
Probation	C13	Substance Use Disorder	D8
Profile	A2-1	Supervisors, Board of	B6
Public Administrator	C37	T	
Public Defender	C26	Tax Collector	B67
Public Guardian-Conservator	D53	Transportation Services	G32
Public Health Administration	D43	Treasurer-Tax Collector	B66
Public Works	G1	U	
Public Works Land Use	G16	Unemployment	B45
Purchased Insurance Premiums	B45	V	
Purchasing & Disposition Team	B35	Veterans Services	D57
R		Victim-Witness Program	C8
Record Conversion	B14	W	
Recorder	B9	Water Management	G34
Regional Facility	C23	Workers Compensation	B44
		Workforce Investment	B26



Numerical Index

1100 101	B 6	1100 293	D 6
1100 103	B 20	1100 294	C 19
1100 109	B 67	1100 295	C 11
1100 111	B 3	1100 296	C 25
1100 112	B 67	1100 297	C 46
1100 113	B 1	1100 298	G 36
1100 114	B 70	1100 299	F 14
1100 121	B 37	1100 300	B 5
1100 130	B 41	1100 438	G 30
1100 140	B 12	1100 490	D 27
1100 162	G 11	1100 525	D 18
1100 166	G 18	1100 632	E 6
1100 168	G 18	1100 713	G 22
1100 170	G 11	1100 888	B 64
1100 181	B 28	1100 889	B 51
1100 190	B 53	1100 990	B 55
1100 197	B 50	1110 515	D 50
1100 199	B 57	1110 517	D 50
1100 202	C 16	1110 518	D 51
1100 205	C 8	1120 275	B 25
1100 208	C 8	1120 286	B 26
1100 211	C 9	1120 287	B 26
1100 213	C 40	1150 910	G 32
1100 217	C 12	1160 273	D 53
1100 219	C 27	1160 504	D 54
1100 220	C 10	1160 505	D 55
1100 221	C 43	1160 506	D 55
1100 225	C 43	1160 508	D 56
1100 228	C 44	1160 511	D 56
1100 229	C 44	1160 516	D 5
1100 234	C 22	1160 599	D 57
1100 235	C 16	1170 424	D 35
1100 243	C 35	1170 427	D 36
1100 244	C 36	1170 475	D 37
1100 246	C 28	1170 477	D 38
1100 250	C 4	1170 478	D 38
1100 251	G 34	1170 495	D 39
1100 254	C 23	1170 496	D 40
1100 257	C 19	1170 497	D 40
1100 260	C 44	1170 498	D 42
1100 261	E 3	1175 400	D 44
1100 262	F 3	1175 403	D 44
1100 265	C 44	1175 406	D 15
1100 268	F 5	1175 407	D 21
1100 269	F 7	1175 410	D 45
1100 271	B 9	1175 411	D 16
1100 272	C 37	1175 412	D 20
1100 274	C 40	1175 413	D 45
1100 277	F 9	1175 414	D 22
1100 278	C 32	1175 415	D 23
1100 279	E 4	1175 416	D 30
1100 281	B 31	1175 418	D 31
1100 282	F 12	1175-419	D 46
1100 291	C 10	1175 420	D 32
1100 292	C 29	1175 421	D 32

Numerical Index

1175 422	D 46	1200 990	G 29
1175 426	D 33	1310 267	B 14
1175 428	D 46	1380 206	C 1
1175 430	D 16	1410 190	B 63
1175 432	D 3	1410 242	B 63
1175 433	D 23	1420 242	B 61
1175 434	D 46	1500 621	E 8
1175 435	D 47	1700 290	B 30
1175 437	D 24	1710 715	G 24
1175 449	D 24	1710 716	G 24
1175 451	D 25	1720 289	G 19
1175 452	D 25	3500 350	G 15
1175 454	D 26	3500 351	G 15
1175 455	D 48	3520 359	B 44
1175 460	D 33	3521 151	B 23
1175 470	D 26	3522 352	B 44
1175 486	D 17	3523 353	B 45
1175 488	D 26	3524 354	B 45
1175 493	D 33	3525 355	B 45
1180 425	D 9	3526 356	B 45
1180 431	D 10	3527 357	B 45
1190 582	D 3	3528 358	B 45
1190 584	D 12	3530 372	G 6
1190 586	D 3	3530 373	G 6
1190 589	D 3	3530 374	G 7
1190 590	D 3	3530 375	G 7
1190 597	D 12	3530 376	G 7
1200 320	G 27	3530 381	G 6
1200 321	G 28	3540 330	G 14
1200 322	G 18	3539 170	G 8
1200 325	G 28	3550 118	B 33
1200 331	G 29	3552 152	B 18
1200 888	G 29	3555 115	B 35



Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
2-1-1 Humboldt				
Funding to continue operating as Volunteer Organizations Active in Disaster (VOAD)	\$ 55,000.00			
Affordable Homeless Housing Alternatives, Inc.				
Develop a safe, legal, transitional campground for currently homeless residents as a model for "housing first" that addresses stability needs of homeless while waiting for permanent housing	\$ 87,718.00			
Alcohol Drug Care Services				
Carry Forward - Residential treatment and detox services				Unspent balance to be rolled forward
AJ's Transitional Living				
Safe/sober house in McKinleyville - for Housing Project Manager to develop fundraising program and supplement facility expenses	\$ 100,349.00			
Area 1 Agency on Aging				
Leverage Older Americans Act funding to continue Long-Term Care Ombudsman Program and Health Insurance Counseling and Advocacy Program	\$ 69,166.00			
Boys & Girls Club of the Redwoods				
To allow for expanded space and capabilities to serve youth grades kindergarten to sixth grade in the Eureka Area	\$ 50,000.00			\$ 40,000.00
California State Parks Dept. of Parks and Recreation				
Purchase a Wing Inflatable rescue/patrol boat and trailer for law enforcement patrol/response, search/rescue in lagoons, rivers, coast	\$ 20,000.00			

Measure Z

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
City of Arcata				
Replace/improve lighting on 17th Street walking path to Humboldt State University	\$ 35,000.00			
Purchase road grinding equipment for in-house road repairs	\$ 350,000.00			
City of Arcata Police Department				
Continued/expanded funding for one School Resource Officer (SRO), two Juvenile Diversion Counselors (JDC) to serve K-12 students, families for Humboldt County's 3rd District and western 5th District	\$ 360,107.00	\$ 353,367.00		\$ 353,367.00
City of Blue Lake				
One half-time deputy sheriff.	\$ 75,317.00			\$ 37,500.00
Carry Forward - One half-time deputy sheriff				\$ 37,500.00
City of Eureka Police Department				
Continued funding for 2 FTE positions - Police officer and Homeless Services Program Manager to work with DHHS and the MIST Team, implement Focus Strategies' Plan, etc.; funding for Parks-Waterfront Ranger to patrol city's recreational open space areas where majority of homeless-related problems occur; funding for non-sworn civilian Parks-Waterfront Ranger to augment sworn Parks Ranger and ensure consistent EPD presence; funding for DHHS for housing, detox, residential treatment, other services to serve/house high needs homeless population; purchase John Deere Gator off-road vehicle for officers to patrol expanded waterfront trail and other greenbelts	\$ 623,815.00	\$ 512,840.00		\$ 512,840.00

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
City of Ferndale and City of Rio Dell Police Departments				
New Record Management System (RMS) to allow for integration with other Humboldt County law enforcement agencies	\$ 183,439.00			
City of Fortuna Police Department				
Funding for salary, benefits, equipment for Fortuna Police Officer assigned as School Resource Officer for Eel River Valley (High School and Elementary)	\$ 174,174.00	\$ 136,674.00		\$ 136,674.00
Salary & Benefits for Drug Task Force Officer	\$ 171,174.00	\$ 136,674.00		\$ 136,674.00
Purchase of 2 Surface Remote Dispatch Positions and accessories for mobile dispatching	\$ 13,801.00			
City of Rio Dell Police Department				
Continued funding for part-time clerical support position in city's police department to provide support for law enforcement services, nuisance and code enforcement issues	\$ 35,126.00	\$ 32,000.00		\$ 32,000.00
City of Trinidad				
One full-time deputy sheriff position to provide a dedicated peace officer in the Trinidad area seven days a week	\$ 162,685.00			\$ 37,500.00
Carry Forward - One half-time deputy sheriff				\$ 37,500.00
College of the Redwoods				
Sheriff's Deputy/School Resource Officer for safety of students, faculty, staff and improve emergency response times	\$ 268,800.00			

Measure Z

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
Community Help in Living Locally (CHILL)				
Epling Respite Center - a day center for the provision of Human Resources, Services, Healing and the Arts to aid at risk, vulnerable people	\$ 12,000.00			
Garberville Sanitary District				
Replace six fire hydrants	\$ 108,000.00			
Humboldt County Administrative Office				
Audit of Measure Z expenditures to ensure expenditures were consistent with recipient's application and/or Board allocation	\$ 100,000.00	\$ 100,000.00		\$ 48,300.00
Humboldt County Adult Protective Services and District Attorney				
Elder and Vulnerable Adult Services Team (EVASt) to address cases of elder and vulnerable adult abuse with comprehensive approach and improved systematic response	\$ 148,110.00	\$ 106,354.00		\$ 106,354.00
Humboldt County Dept. of Health & Human Services (Public Health, Healthy Communities Division)				
Hepatitis C (HCV) Health Services Navigator to provide comprehensive non-medical case management	\$ 83,433.00			
Carry Forward - Hoopa Medical Center				\$ 170,752.00
Humboldt County Fire-Arson Investigation Unit (HCFAIU)				
Funding for training for more certified fire investigators for timely responses to rural areas, and replace antiquated specialized investigation equipment that would be challenged in court due to age and condition	\$ 15,000.00			

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
Humboldt County Fire Chief's Association				
Purchase equipment to bring firefighters to minimum level safety, three multi-use regional training facilities and upgrades to a current training facility, continuation of support funding for dispatch fees	\$ 3,583,769.00	\$ 1,930,536.00		\$ 2,290,536.00
Humboldt County Library				
Supplemental funding for part-time security guard at Eureka Main Library and funding for installation of side locking gates to protect from thoroughfare/vandalism	\$ 25,652.00			\$ 21,307.00
Humboldt County Public Defender				
Hire one full-time attorney at Conflict Counsel, increase supplies and services	\$ 155,069.00			
Humboldt County Public Works				
Improve county road surfaces, reducing response time for law enforcement, fire protection, emergency services	\$ 3,000,000.00	\$ 578,550.00	\$ 100,000 + half of unspent funds	\$ 865,095.00
Identification/removal of non-hazardous/hazardous illegal dumping sites, equipment, dumping fees	\$ 50,000.00			
Attend annual Aircraft Rescue and Firefighting Training to assist ACV airport base firefighters and staff	\$ 35,000.00			
Salaries & benefits for Airport Services Workers who provide aircraft rescue/firefighting services during carrier operations	\$ 291,000.00			
Transportation Security Administration security services at ACV airport	\$ 188,000.00			
To address walkability issues in Willow Creek, Arcata & Petrolia	\$ -			\$ 35,000.00

Measure Z

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
Humboldt County Sheriff				
Two new positions: Sheriff's Sergeant assigned to Drug Task Force (DTF) in lieu of full-time DTF lieutenant, Sheriff's Deputy School Resource Officer for Northern Humboldt School District in McKinleyville	\$ 234,998.00	\$ 111,812.00		\$ 196,812.00
Implementation, repair, replacement of county's ratio infrastructure	\$ 600,000.00	\$ 24,000.00	Half of unspent funds	\$ 41,850.00
Carry Forward - Bearcat sales tax and radio infrastructure/dispatch funds				\$ 287,234.00
Humboldt Recovery Center Incorporated				
90-day substance abuse treatment and 270-day continuing care for 5 people monthly	\$ 135,000.00			
Humboldt Senior Resource Center				
Purchase safety equipment and precautionary measures against crime, generators for two buildings to continue services in the event of a disaster	\$ 137,601.00			
Hydesville County Water District				
Replacement of 14 Hydesville area fire hydrants and main line feeding hydrants	\$ 272,000.00			
K'ima:w Medical Center				
The continuation of ambulance service in the Willow Creek Service area	\$ 310,113.00	\$ 259,208.00		\$ 259,208.00
KMUD Redwood Community Radio				
Emergency services communications system improvements: replace/upgrade generator, electrical upgrades, satellite telephone and service minutes	\$ 10,586.00			

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
Mattole Restoration Council				
Petrolia Pathways Project to promote safe access for pedestrians/cyclists with 5,000 foot pedestrian pathway from residential to public use areas on Mattole Road	\$ 120,250.00			
Mid Klamath Watershed Council				
Identify/remediate sites damaged from illegal cannabis cultivation in Orleans area	\$ 80,000.00			
Miranda Community Services District				
Remove and replace 8 aging and failing fire hydrants within district	\$ 64,000.00			
Mountain Community and Culture				
Willow Creek Pedestrian Safety Project for new crosswalks, painted intersections, lighting, asphalt walking paths, improved parking lot	\$ 35,000.00			
North Coast Substance Abuse Council, Inc.				
Funding for residential drug treatment bed nights	\$ 75,950.00			
Pay It Forward Humboldt				
Funding for cargo van to efficiently transport emergency supplies	\$ 46,318.00			
Project Inspire, a DreamMaker Project of Ink People, Inc.				
Project Inspire and Unchained programs to improve perceptions of health/health-related behaviors to reduce rates of addiction/addiction-related deaths. Additional work with children in schools through group therapy	\$ 125,826.00			

Measure Z

Agency and Project	Agency Requested	Citizens' Advisory Committee Recommendations		Board Adopted
		Primary	Secondary	
Redway Community Services District				
Replacement of Redway area fire hydrants and mainline extensions	\$ 88,122.00			
Southern Trinity Area Rescue				
Volunteer, non-profit organization that would like to transition to having one more paid EMT to help alleviate some of the strain on volunteers	\$ 80,448.00	\$ 65,720.00		\$ 65,720.00
Yurok Tribe				
Clean up environmentally damaging, abandoned illegal marijuana grows/dumping	\$ 90,484.00			
TOTAL	\$13,137,400.00	\$ 4,347,735.00	\$ -	\$ 5,749,723.00

Fund Summaries

1100 - General Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$6,899,987	\$8,334,161	\$11,224,479	\$12,577,167	\$19,793,720	\$7,216,553
Fund Revenues						
General Purpose Revenue	\$52,183,828*	\$64,496,860	\$57,486,726	\$61,884,229	\$66,295,808	\$4,411,579
Program-Specific Revenue	\$38,345,322	\$38,366,665	\$47,333,649	\$66,702,829	\$93,226,534	\$26,523,705
Total Revenues	\$90,529,150	\$102,863,525	\$104,820,375	\$128,587,058	\$159,522,342	\$30,935,284
Expenditures	\$89,094,976	\$99,973,206	\$103,467,687	\$121,370,505	\$165,695,066	\$44,324,561
Ending Fund Balance	\$8,334,161	\$11,224,479	\$12,577,167	\$19,793,720	\$13,620,996	(\$6,172,724)

NOTE: Adjustment 11/1/17 of \$555 for Aviation Capital Projects and 6/30/18 for the prior year McKay Track loan of \$63,977.
*FY 2014-15 fund balance includes \$564,228 for the first month of Measure Z funding allocated during FY 2016-17, FY 2015-16 fund balance includes 10,026,881 of Measure Z funding.

1110 - Social Services Assistance Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$292,912	\$2,974,205	\$4,175,561	\$2,448,052	\$3,616,531	\$1,168,479
Fund Revenues	\$24,304,314	\$23,746,570	\$22,235,412	\$27,335,616	\$27,948,832	\$613,216
Expenditures	\$21,623,022	\$22,545,214	\$23,962,921	\$26,167,137	\$27,948,832	\$1,781,695
Ending Fund Balance	\$2,974,205	\$4,175,561	\$2,448,052	\$3,616,531	\$3,616,531	\$0

1120 - Economic Development Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$164,048)	\$3,566	(\$181,163)	(\$343,626)	(\$0)	\$343,626
Fund Revenues	\$3,261,796	\$2,082,236	\$2,098,001	\$2,709,474	\$3,192,552	\$483,078
Expenditures	\$3,094,182	\$2,266,965	\$2,260,464	\$2,365,848	\$3,192,552	\$826,704
Ending Fund Balance	\$3,566	(\$181,163)	(\$343,626)	(\$0)	(\$0)	\$0

NOTE: Adjustment on 6/30/15 for missed prepaid expense from 2009.

Fund Summaries

1150 - Transportation Services Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$650,406	\$571,208	\$310	\$1,189	\$1,751	\$562
Fund Revenues	\$2,288,687	\$1,366,691	\$2,432,062	\$2,494,045	\$3,288,940	\$794,895
Expenditures	\$2,367,884	\$1,937,589	\$2,431,183	\$2,493,483	\$2,631,761	\$138,278
Ending Fund Balance	\$571,208	\$310	\$1,189	\$1,751	\$658,930	\$657,179

1160 - Social Services Administration Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$7,029,859	\$11,599,960	\$9,102,032	\$3,407,335	\$2,782,313	(\$625,022)
Fund Revenues	\$67,634,920	\$67,489,201	\$69,878,118	\$75,798,678	\$93,658,891	\$17,860,213
Expenditures	\$63,064,818	\$69,987,129	\$75,572,815	\$76,423,700	\$93,658,891	\$17,235,191
Ending Fund Balance	\$11,599,960	\$9,102,032	\$3,407,335	\$2,782,313	\$2,782,313	\$0

NOTE: Adjustment made on 7/1/2014 for encumbrances and reverse prior year adjustment.

1170 - Mental Health Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$5,218,703)	(\$3,496,195)	(\$3,430,340)	(\$7,662,246)	(\$3,474,447)	\$4,187,799
Fund Revenues	\$33,168,973	\$32,591,023	\$32,073,195	\$44,634,668	\$41,307,777	(\$3,326,891)
Expenditures	\$31,446,465	\$32,525,168	\$36,305,101	\$40,446,869	\$41,307,777	\$860,908
Ending Fund Balance	(\$3,496,195)	(\$3,430,340)	(\$7,662,246)	(\$3,474,447)	(\$3,474,447)	\$0

NOTE: Prior year adjustment on 9/1/17 of \$7,101,986 to recognize revenue in the correct year.

1175 - Public Health Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$3,053,201	\$3,447,348	\$4,583,007	\$4,165,171	\$5,980,286	\$1,815,115
Fund Revenues	\$16,918,984	\$17,653,916	\$16,642,617	\$19,790,890	\$23,791,002	\$4,000,112
Expenditures	\$16,524,837	\$16,518,257	\$17,060,453	\$17,975,775	\$23,791,002	\$5,815,227
Ending Fund Balance	\$3,447,348	\$4,583,007	\$4,165,171	\$5,980,286	\$5,980,286	\$0

Fund Summaries

1180 - Alcohol & Other Drugs Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$193,136)	(\$316,182)	(\$560,379)	(\$111,683)	\$225,161	\$336,844
Fund Revenues	\$1,890,232	\$1,940,159	\$2,530,443	\$2,316,482	\$2,040,656	(\$275,826)
Expenditures	\$2,013,278	\$2,184,356	\$2,081,747	\$1,979,638	\$2,040,656	\$61,018
Ending Fund Balance	(\$316,182)	(\$560,379)	(\$111,683)	\$225,161	\$225,161	\$0

NOTE: Prior year adjustment on 9/1/17 of \$129,351 to recognize revenue in the correct year.

1190 - Employment & Training Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$307,291	\$52,141	\$164,122	\$140,899	\$51,078	(\$89,821)
Fund Revenues	\$227,242	\$292,539	\$277,950	\$302,472	\$331,294	\$28,822
Expenditures	\$482,391	\$180,558	\$301,173	\$392,293	\$331,294	(\$60,999)
Ending Fund Balance	\$52,141	\$164,122	\$140,899	\$51,078	\$51,078	\$0

1200 - Roads Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$5,424,631	\$6,441,742	\$4,356,976	\$900,049	(\$193,406)	(\$1,093,455)
Fund Revenues						
General Purpose Revenue	\$11,538,012	\$9,609,324	\$8,919,982	\$10,666,078	\$12,724,529	\$2,058,451
Program-Specific Revenue	\$8,462,424	\$7,916,801	\$4,875,325	\$6,968,555	\$16,412,555	\$9,444,000
Total Revenues	\$20,000,436	\$17,526,125	\$13,795,307	\$17,634,633	\$29,137,084	\$11,502,451
Expenditures	\$18,983,324	\$19,610,891	\$17,252,234	\$18,728,088	\$29,597,477	\$10,869,389
Ending Fund Balance	\$6,441,742	\$4,356,976	\$900,049	(\$193,406)	(\$653,799)	(\$460,393)

NOTE: Prior year adjustment on 6/8/18 of \$30,908 to recognize revenue in the correct year.

Fund Summaries

1310 - Record Conversion Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$497,947	\$359,951	\$383,810	\$604,403	\$505,452	(\$98,951)
Fund Revenues	\$277,463	\$27,090	\$220,593	\$42,173	\$31,800	(\$10,373)
Expenditures	\$415,459	\$3,231	\$0	\$141,124	\$140,710	(\$414)
Ending Fund Balance	\$359,951	\$383,810	\$604,403	\$505,452	\$396,542	(\$108,910)

1380 - Child Support Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,577,695	\$1,482,767	\$1,453,527	\$1,672,079	\$1,737,118	\$65,039
Fund Revenues	\$4,065,250	\$4,310,579	\$4,293,120	\$4,446,859	\$5,173,233	\$726,374
Expenditures	\$4,160,178	\$4,339,819	\$4,074,568	\$4,381,820	\$5,173,233	\$791,413
Ending Fund Balance	\$1,482,767	\$1,453,527	\$1,672,079	\$1,737,118	\$1,737,118	\$0

1410 - Criminal Justice Construction Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,389,919	\$2,504,668	\$2,636,262	\$2,813,837	\$2,890,304	\$76,467
Fund Revenues	\$330,645	\$296,973	\$303,734	\$277,488	\$294,700	\$17,212
Expenditures	\$215,896	\$165,379	\$126,159	\$201,021	\$900,979	\$699,958
Ending Fund Balance	\$2,504,668	\$2,636,262	\$2,813,837	\$2,890,304	\$2,284,025	(\$606,279)

1420 - Courthouse Construction Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$956,123)	(\$1,065,586)	(\$1,170,952)	(\$1,301,095)	(\$1,305,007)	(\$3,912)
Fund Revenues	\$206,992	\$204,354	\$192,028	\$167,894	\$193,000	\$25,106
Expenditures	\$316,454	\$309,720	\$322,171	\$171,806	\$10,000	(\$161,806)
Ending Fund Balance	(\$1,065,586)	(\$1,170,952)	(\$1,301,095)	(\$1,305,007)	(\$1,122,007)	\$183,000

Fund Summaries

1500 - Library Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$642,208	\$566,387	\$339,920	\$281,480	\$1,017,274	\$735,794
Fund Revenues	\$3,357,788	\$3,506,449	\$3,611,085	\$3,795,384	\$3,590,782	(\$204,602)
Expenditures	\$3,433,609	\$3,732,916	\$3,669,525	\$3,059,590	\$3,844,464	\$784,874
Ending Fund Balance	\$566,387	\$339,920	\$281,480	\$1,017,274	\$763,592	(\$253,682)

1700 - Fish & Game Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$38,489	\$37,568	\$40,837	\$38,926	\$29,267	(\$9,659)
Fund Revenues	\$12,020	\$15,054	\$10,464	\$6,480	\$10,800	\$4,320
Expenditures	\$12,941	\$11,785	\$12,375	\$16,139	\$1,500	(\$14,639)
Ending Fund Balance	\$37,568	\$40,837	\$38,926	\$29,267	\$38,567	\$9,300

1710 -Forest Resources and Recreation	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$13,919	\$502,504	\$407,590	\$210,410	(\$197,180)
Fund Revenues	\$115,123	\$707,684	\$298,310	\$980,880	\$1,197,533	\$216,653
Expenditures	\$101,204	\$219,099	\$393,224	\$1,178,060	\$1,197,533	\$19,473
Ending Fund Balance	\$13,919	\$502,504	\$407,590	\$210,410	\$210,410	\$0

NOTE: Prior to FY 2014-15 included in Fund 1150. Prior year adjustment on 6/30/18 of \$63,977 for McKay Track loan.

1720 -Northcoast Resource Partnership	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$0	\$0	(\$295,357)	(\$378,270)	(\$82,913)
Fund Revenues	\$0	\$0	\$7,200,663	\$5,691,778	\$11,259,339	\$5,567,561
Expenditures	\$0	\$0	\$7,208,642	\$5,774,691	\$11,256,689	\$5,481,998
Ending Fund Balance	\$0	\$0	(\$295,357)	(\$378,270)	(\$375,620)	\$2,650

Note: Adjustment to reimburse the General Fund for contributions to Natural Resources.

Fund Summaries

3500 - Motor Pool Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$9,410,053	\$9,558,115	\$10,070,351	\$9,404,173	\$10,044,737	\$640,564
Fund Revenues	\$2,959,418	\$3,235,546	\$2,823,244	\$3,052,454	\$3,695,480	\$643,026
Expenditures	\$2,811,355	\$2,723,310	\$3,489,422	\$2,411,890	\$4,164,811	
Ending Fund Balance	\$9,558,115	\$10,070,351	\$9,404,173	\$10,044,737	\$9,575,406	(\$469,331)

NOTE: Adjustment of \$16,745 on 6/30/15 for fixed assets. FY 15-16 adjustment of \$135,818 for prior accumulated depreciation. FY 17-18 adjustment of \$1,010,041 for prior accumulated depreciation.

3520 - County Insurance Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$35,507	\$386,703	\$355,180	\$362,939	\$566,635	\$203,696
Fund Revenues	\$741,977	\$722,019	\$776,781	\$590,423	\$715,986	\$125,563
Expenditures	\$390,781	\$753,542	\$769,022	\$386,727	\$734,736	\$348,009
Ending Fund Balance	\$386,703	\$355,180	\$362,939	\$566,635	\$547,885	(\$18,750)

NOTE: Prior year adjustment of \$9,342 on 6/1/18 for accumulated leave.

3521 - Communications	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$278,147	\$284,636	\$418,742	\$538,136	\$514,760	(\$23,376)
Fund Revenues	\$259,640	\$340,654	\$322,682	\$183,906	\$304,131	\$120,225
Expenditures	\$253,152	\$206,548	\$203,288	\$207,282	\$304,131	\$96,849
Ending Fund Balance	\$284,636	\$418,742	\$538,136	\$514,760	\$514,760	\$0

NOTE: Adjustment of \$9,378 on 6/30/15 for fixed assets. Prior year adjustment on 10/1/17 for depreciation.

3522 - Employee Benefits Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$18,530)	\$58,678	\$109,444	\$90,599	\$108,073	\$17,474
Fund Revenues	\$498,527	\$497,195	\$400,837	\$427,393	\$444,181	\$16,788
Expenditures	\$421,320	\$446,429	\$419,682	\$409,919	\$444,181	\$34,262
Ending Fund Balance	\$58,678	\$109,444	\$90,599	\$108,073	\$108,073	\$0

Fund Summaries

3523 - Workers Compensation Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,567,345	\$1,877,738	\$2,034,868	\$2,368,924	\$1,961,493	(\$407,431)
Fund Revenues	\$4,956,310	\$5,421,717	\$5,713,435	\$5,215,158	\$5,210,026	(\$5,132)
Expenditures	\$4,645,917	\$5,264,587	\$5,379,379	\$5,622,589	\$5,710,026	\$87,437
Ending Fund Balance	\$1,877,738	\$2,034,868	\$2,368,924	\$1,961,493	\$1,461,493	(\$500,000)

3524 - Liability Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$1,155,222)	(\$640,744)	(\$128,872)	\$599,987	\$398,224	(\$201,763)
Fund Revenues	\$2,479,329	\$3,190,061	\$3,008,748	\$2,912,463	\$3,500,774	\$588,311
Expenditures	\$1,964,851	\$2,678,189	\$2,279,889	\$3,114,226	\$3,500,774	\$386,548
Ending Fund Balance	(\$640,744)	(\$128,872)	\$599,987	\$398,224	\$398,224	\$0

NOTE: Adjustment FY 15/16 of \$182,000 for prior years claims. Prior year adjustment on 6/30/18 of \$281,000.

3525 - Medical Plan Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$411,103)	(\$632,090)	(\$691,986)	(\$368,916)	(\$135,357)	\$233,559
Fund Revenues	\$17,345,883	\$19,074,315	\$20,738,876	\$20,475,659	\$20,919,748	\$444,089
Expenditures	\$17,566,869	\$19,134,211	\$20,415,806	\$20,242,100	\$20,919,748	\$677,648
Ending Fund Balance	(\$632,090)	(\$691,986)	(\$368,916)	(\$135,357)	(\$135,357)	\$0

3526 - Dental Plan Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$198,481)	\$160,063	\$457,639	\$590,776	\$613,588	\$22,812
Fund Revenues	\$1,880,027	\$1,758,089	\$1,635,947	\$1,507,757	\$1,496,929	(\$10,828)
Expenditures	\$1,521,482	\$1,460,513	\$1,502,810	\$1,484,945	\$1,496,929	\$11,984
Ending Fund Balance	\$160,063	\$457,639	\$590,776	\$613,588	\$613,588	\$0

Fund Summaries

3527 - Unemployment Insurance Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$320,921)	\$124,243	\$693,813	\$969,930	\$1,083,552	\$113,622
Fund Revenues	\$717,087	\$727,417	\$411,571	\$230,246	\$208,829	(\$21,417)
Expenditures	\$271,923	\$157,847	\$135,454	\$116,624	\$208,829	\$92,205
Ending Fund Balance	\$124,243	\$693,813	\$969,930	\$1,083,552	\$1,083,552	\$0

NOTE: Prior year adjustment on 6/30/18 of \$48,272.

3528 - Purchased Insurance Premiums Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,001,827	\$640,786	\$409,950	\$61,203	\$243,008	\$181,805
Fund Revenues	\$278,851	\$745,196	\$665,592	\$738,215	\$747,195	\$8,980
Expenditures	\$639,892	\$976,032	\$1,014,339	\$556,410	\$768,195	\$211,785
Ending Fund Balance	\$640,786	\$409,950	\$61,203	\$243,008	\$222,008	(\$21,000)

NOTE: Prior year adjustment on 6/30/18 of \$101,397.

3530 - Airport Enterprise Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$35,329,913	\$33,576,882	\$31,999,605	\$30,679,483	\$31,366,590	\$687,107
Fund Revenues	\$2,568,329	\$2,558,339	\$2,585,274	\$2,177,466	\$3,856,842	\$1,679,376
Expenditures	\$4,321,360	\$4,135,616	\$3,905,396	\$1,490,359	\$3,997,118	\$2,506,759
Ending Fund Balance	\$33,576,882	\$31,999,605	\$30,679,483	\$31,366,590	\$31,226,314	(\$140,276)

NOTE: Adjustment made 6/30/17 to reimburse Aviation for COP payments for FY 14-15 and 15-16. Prior year adjustment of \$10,217 for depreciation.

3539 - Airport Capital Projects Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$10,072)	\$152,558	\$117,914	\$79,385	(\$346,819)	(\$426,204)
Fund Revenues	\$510,290	\$307,890	\$514,184	\$2,785,729	\$7,479,371	\$4,693,642
Expenditures	\$347,659	\$342,534	\$552,713	\$3,211,933	\$7,479,371	\$4,267,438
Ending Fund Balance	\$152,558	\$117,914	\$79,385	(\$346,819)	(\$346,819)	\$0

NOTE: Prior year adjustment of \$555 on 11/1/17.

Fund Summaries

3540 - Heavy Equipment Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$4,689,356	\$4,899,160	\$4,545,068	\$3,877,084	\$3,591,649	(\$285,435)
Fund Revenues	\$2,711,565	\$2,151,938	\$2,287,176	\$2,486,989	\$2,091,161	(\$395,828)
Expenditures	\$2,501,760	\$2,506,030	\$2,955,160	\$2,772,424	\$2,582,282	(\$190,142)
Ending Fund Balance	\$4,899,160	\$4,545,068	\$3,877,084	\$3,591,649	\$3,100,528	(\$491,121)
NOTE: Adjustment of \$135,850 on 6/30/15 for fixed assets. Prior year adjustment of \$53,375 on 6/30/18 for fixed assets.						

3550 - Information Technology Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$408,584	\$1,157,188	\$1,286,976	\$1,396,359	\$1,256,456	(\$139,903)
Fund Revenues	\$3,467,743	\$3,138,870	\$3,287,862	\$3,435,209	\$4,497,909	\$1,062,700
Expenditures	\$2,719,139	\$3,009,082	\$3,178,479	\$3,575,112	\$4,879,081	\$1,303,969
Ending Fund Balance	\$1,157,188	\$1,286,976	\$1,396,359	\$1,256,456	\$875,284	(\$381,172)
NOTE: Prior year adjustment in FY 17-18 of \$5,964 for depreciation.						

3552 - ADA Compliance Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$854,336	\$854,336
Fund Revenues	\$0	\$0	\$0	\$3,049,201	\$5,773,747	\$2,724,546
Expenditures	\$0	\$0	\$0	\$2,194,865	\$5,773,747	\$3,578,882
Ending Fund Balance	\$0	\$0	\$0	\$854,336	\$854,336	\$0

3555 - Central Services Fund	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$94,834	\$227,543	\$193,772	\$167,223	\$183,607	\$16,384
Fund Revenues	\$369,684	\$363,444	\$320,691	\$342,896	\$313,003	(\$29,893)
Expenditures	\$236,975	\$397,215	\$347,240	\$326,512	\$378,589	\$52,077
Ending Fund Balance	\$227,543	\$193,772	\$167,223	\$183,607	\$118,021	(\$65,586)
NOTE: FY 2013-14 had adjustments for fixed assets and prior period corrections. Prior year adjustment in FY 17-18 of \$4,476						

Photography Credits

Cover - Trinidad Rancheria	Vanessa Ericksen
Profile Cover Page	Buelah Crockett
B5 California Poppies (<i>Eschscholzia californica</i>)	Nanci Bryant
B7 Bear River Flowers	Nanci Bryant
B11 Baker Beach, Trinidad	Vanessa Ericksen
B15 Hammond Bridge, Mckinleyville	Vanessa Ericksen
B19 Mt. Pierce, Rio Dell	Vanessa Ericksen
B22 Honey Bee	Vanessa Ericksen
B27 Cactus Flowers	Vanessa Ericksen
B29 Princess Flower (<i>Tibouchina urvilleana</i>)	Nanci Bryant
B32 Scenic Dr., Trinidad	Vanessa Ericksen
B34 Foothill yellow-legged frog (<i>Rana boylei</i>)	Vanessa Ericksen
B35 Great Egret (<i>Ardea alba</i>)	Lisa Wilhelmi
B38 Daffodils (<i>Narcissus</i>)	Nanci Bryant
B40 American Goldfinch (<i>Spinus tristis</i>)	Nanci Bryant
B42 Scenic Dr., Trinidad	Vanessa Ericksen
B54 Mt. Pierce, Rio Dell	Vanessa Ericksen
B56 Western Azalea (<i>Rhododendron occidentale</i>)	Nanci Bryant
B62 Tree Blossoms	Nanci Bryant
B64 American Bison Baby (<i>Bison bison</i>)	Nanci Bryant
B65 Marina Panorama	Vanessa Ericksen
B69 Hookton Rd.	Vanessa Ericksen
B71 Dusk	Vanessa Ericksen
C3 Baby Barn Swallows (<i>Hirundo rustica</i>)	Nanci Bryant
C5 Sunflower (<i>Helianthus</i>)	Nanci Bryant
C11 Mad River	Vanessa Ericksen
C20 Fields Landing Sunset	Nanci Bryant
C24 Agate Beach	Vanessa Ericksen
C29 Redwood Sorrel (<i>Oxalis oregana</i>)	Nanci Bryant
C33 Rooster	Cassie Lethin
C33 Horse	JoAnna Hayes
C33 Dog	Vanessa Ericksen
C33 Cat	Nicole Goble
C38 Spring Bee	Alison Strong
C45 African Daisies (<i>Osteospermum</i>)	Nanci Bryant
C47 Houda Pt.	Nanci Bryant
D2 Poppies (<i>Eschscholzia californica</i>)	Vanessa Ericksen
D7 Spring	Georgianna Woods
D13 Bald Hills Foggy Tree	Nanci Bryant
D19 Hydrangea (<i>Hydrangea</i>)	Vanessa Ericksen

Photography Credits

D28 Marina Rainbow	Nanci Bryant
D48 Blue Passionflower (<i>Passiflora caerulea</i>)	Vanessa Ericksen
D51 Flowering Dogwood (<i>Cornus florida</i>)	Nanci Bryant
E5 Mad River	Vanessa Ericksen
F6 Cannabis Plant (<i>Cannabis sativa</i>)	Vanessa Ericksen
F8 Fish/Hooker Creek	Vanessa Ericksen
F11 Cherry Blossoms	Nanci Bryant
F15 Sunset	Christina Paleno
G8 Kneeland Rd.	Nanci Bryant
G12 Rhododendron Closeup (<i>Rhododendron</i>)	Vanessa Ericksen
G15 Mattole Rd.	Nanci Bryant
G24 Hammond Trail	Vanessa Ericksen
G30 Clam Beach	Vanessa Ericksen
G32 Hwy 101	Vanessa Ericksen
G36 Mad River Hatchery	Vanessa Ericksen
J Cover Page Wild Iris	Vanessa Ericksen
J8 Trinidad Pier	Vanessa Ericksen
J10 Flowers	Vanessa Ericksen
J12 Trestle	Buelah Crockett
Back Page - Sequoia Park	Vanessa Ericksen

