



# **FY 2019-20**

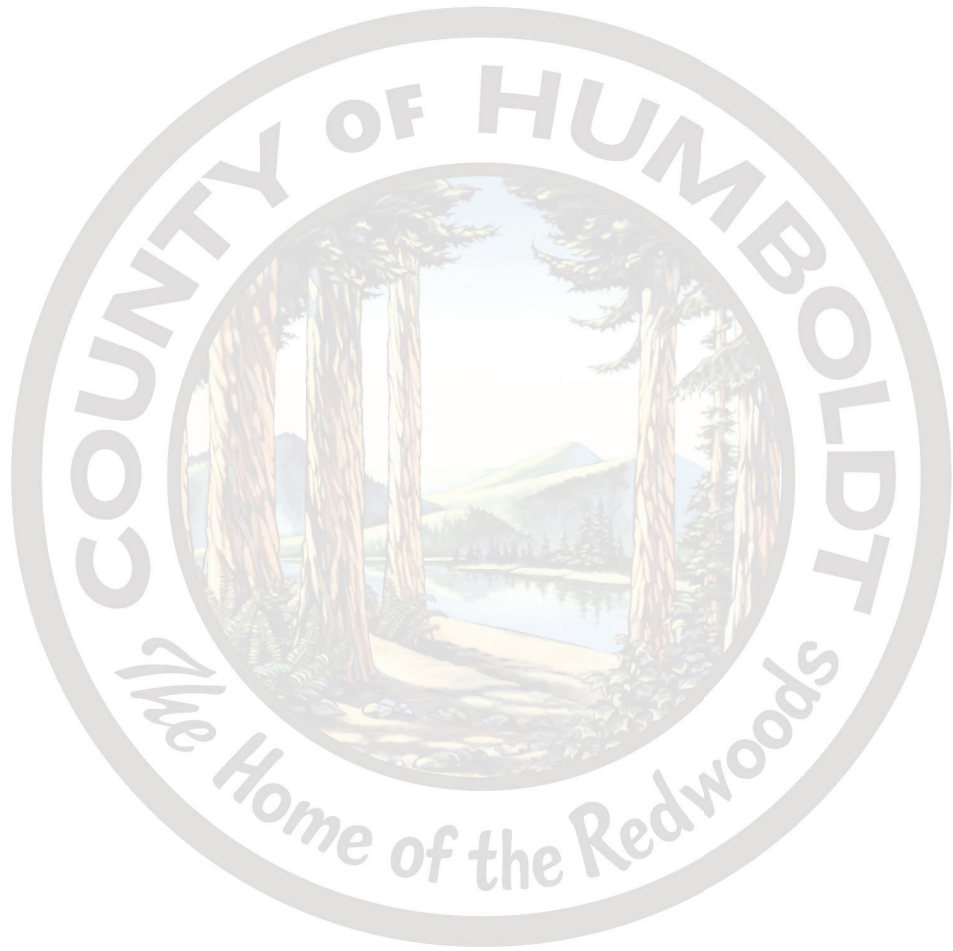
## **ADOPTED BUDGET**



### **SECTION J:**

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**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 into a county's general fund.

## ***Glossary***

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**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."

**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

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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 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

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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 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.

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**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.



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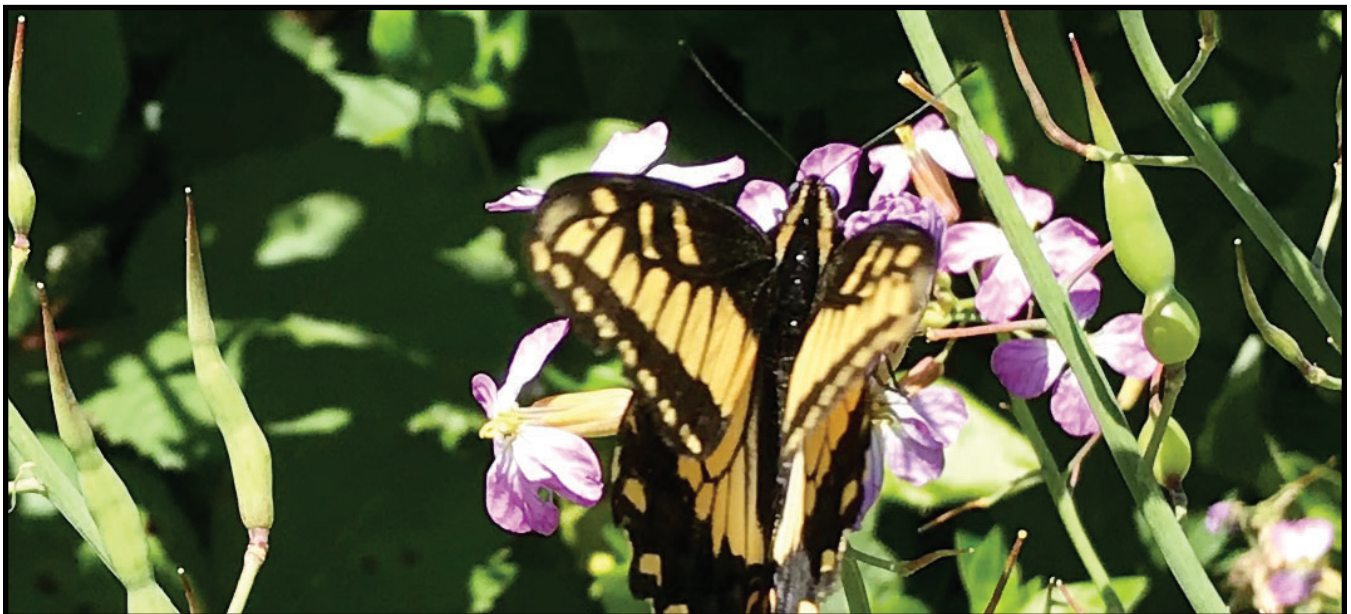
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<a href="#">1175 426</a>	D 104	<a href="#">1700 290</a>	B 43
<a href="#">1175 428</a>	D 69	<a href="#">1710 715</a>	G 38
<a href="#">1175 430</a>	D 79	<a href="#">1710 716</a>	G 39
<a href="#">1175 433</a>	D 89	<a href="#">1720 289</a>	G 32
<a href="#">1175 434</a>	D 73	<a href="#">3495 126</a>	C 59
<a href="#">1175 435</a>	D 71	<a href="#">3500 350</a>	G 23
<a href="#">1175 437</a>	D 90	<a href="#">3500 351</a>	G 24
<a href="#">1175 449</a>	D 91	<a href="#">3520 359</a>	B 64
<a href="#">1175 451</a>	D 92	<a href="#">3521 151</a>	B 33
<a href="#">1175 452</a>	D 93	<a href="#">3522 352</a>	B 65
<a href="#">1175 454</a>	D 94	<a href="#">3523 353</a>	B 66
<a href="#">1175 455</a>	D 72	<a href="#">3524 354</a>	B 67
<a href="#">1175 460</a>	D 105	<a href="#">3525 355</a>	B 68
<a href="#">1175 470</a>	D 95	<a href="#">3526 356</a>	B 69
<a href="#">1175 486</a>	D 80	<a href="#">3527 357</a>	B 70
<a href="#">1175 488</a>	D 96	<a href="#">3528 358</a>	B 71
<a href="#">1175 493</a>	D 106	<a href="#">3530 372</a>	G 4
<a href="#">1180 425</a>	D 16	<a href="#">3530 373</a>	G 5
<a href="#">1180 431</a>	D 18	<a href="#">3530 374</a>	G 6
<a href="#">1190 584</a>	D 39	<a href="#">3530 375</a>	G 7
<a href="#">1190 597</a>	D 40	<a href="#">3530 376</a>	G 8
<a href="#">1200 320</a>	G 42	<a href="#">3530 381</a>	G 9
<a href="#">1200 321</a>	G 43	<a href="#">3540 330</a>	G 25
<a href="#">1200 322</a>	G 30	<a href="#">3539 170</a>	G 11
<a href="#">1200 325</a>	G 44	<a href="#">3550 118</a>	B 47
<a href="#">1200 331</a>	G 46	<a href="#">3552 152</a>	B 26
<a href="#">1200 888</a>	G 47	<a href="#">3555 115</a>	B 50
<a href="#">1310 267</a>	B 21	<a href="#">3644 265</a>	C 74
<a href="#">1380 206</a>	C 1	<a href="#">3741 294</a>	C 30
<a href="#">1410 190</a>	B 87	<a href="#">3745 131</a>	C 61
<a href="#">1410 242</a>	B 87	<a href="#">3844 127</a>	C 51



Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>2-1-1 Humboldt</b>			
Funding to continue operating as Community Organization Active in Disaster (COAD)	\$ 55,000.00		
<b>AJ's Transitional Living</b>			
To continue funding the position for a House Manager and other essential operating costs	\$ 113,296.00		
<b>Blue Lake Rancheria Volunteer Fire Department (BLRFD)</b>			
Match for personal protection equipment, cement pad/blacktop for training tower	\$ 62,484.00		
<b>Boys &amp; Girls Club of the Redwoods</b>			
To allow for expanded space and capabilities to serve youth grades kindergarten to sixth grade in the Eureka Area	\$ 100,000.00		
<b>Bridgeville Community Center</b>			
Four 5,000 gallon wildfire protection water tanks	\$ 25,000.00		
<b>City of Arcata</b>			
Purchase backup generator for D Street Neighborhood Center emergency disaster shelter	\$ 30,000.00		
Purchase road grinding equipment for in-house road repairs	\$ 98,000.00		
Purchase five sets of two, or ten individual, radar feedback signs for high volume streets/school areas	\$ 32,000.00		
Purchase backup generator for Arcata Community Center emergency disaster shelter	\$ 60,000.00		
<b>City of Arcata Police Department</b>			
Continued 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	\$ 353,367.00	\$ 247,357.00	\$ 247,357.00
<b>City of Blue Lake</b>			
Design and development of Hatchery Road/Mad River Access Masterplan	\$ 17,540.00		
Continued funding for one half-time deputy sheriff	\$ 75,317.00		

**Measure Z**

Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>City of Eureka Community Services Department</b>			
Remove unwanted equipment/install new fencing/address safety issues at Clara May Berry Park	\$ 92,500.00		
Two part-time Community Service CPTED Event Team members, purchase of maintenance van	\$ 82,000.00		
<b>City of Eureka Police Department</b>			
Continued funding for 1 FTE Police officer to work with DHHS and the MIST Team, 1 FTE Parks-Waterfront Ranger to patrol City's recreational open space areas where majority of homeless-related problems occur, part-time Homeless/Mental Health Liaison, and part-time MIST officer position. New funding for civilian part-time Homeless Services Programs Supervisor and part-time Homeless Outreach Worker; emergency homeless support services; Phone App Resource Management Guide; miscellaneous equipment needs; staff training	\$ 415,000.00	\$ 290,500.00	\$ 290,500.00
<b>City of Eureka Police Department &amp; Humboldt Bay Fire</b>			
Second portion of radio dispatch console upgrade and installation; purchase and installation of infrastructure related to microwave replacement and site equipment	\$ 1,010,000.00		
<b>City of Eureka Public Works &amp; Humboldt County Public Works</b>			
Resurface roadway/construct ADA improvements for Harrison Ave between Erie/Munson Streets	\$ 350,000.00		
<b>City of Eureka Public Works</b>			
Resurface roadway on Fairway Drive	\$ 750,500.00		
<b>City of Ferndale Police Department</b>			
Record Management System (RMS) to allow for integration with other Humboldt County law enforcement agencies	\$ 82,958.00	\$ 58,071.00	\$ 58,071.00

Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>City of Fortuna Police Department</b>			
Funding for purchase of a 2019 Ford F150 to be used by Fortuna POP officer	\$ 34,794.00		
Maintain current Measure Z funding for a Fortuna Police Officer assigned as a SRO	\$ 186,577.00	\$ 148,000.00	\$ 148,000.00
Maintain current Measure Z funding for a Fortuna Police Officer assigned as a DTF agent with DTF	\$ 181,577.00	\$ 163,000.00	\$ 163,000.00
<b>City of Rio Dell Police Department</b>			
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	\$ 33,488.00	\$ 23,442.00	\$ 23,442.00
<b>Eel River Cleanup Project (ERCP)</b>			
Supplemental funding for annual operating budget: dump fees, equipment, gas, recruitment advertisement	\$ 3,000.00	\$ 2,100.00	\$ 2,100.00
<b>Garberville Sanitary District</b>			
Replace 10 fire hydrants	\$ 200,000.00		
<b>Hoopa Fire Department and Office of Emergency Services, Hoopa Valley Tribe</b>			
Purchase equipment for Wildland Urban Interface fire program, including 10 handheld radios, 5 mobile radios, 10 gear packs, 10 hard hats, one 1-ton flat-bed truck, one 12-inch woodchipper, and masticator head for Track Skid Steer unit	\$ 196,027.00		
<b>Hoopa Valley Tribal Police Department</b>			
2 Police Officers, 2 vehicles, to further law enforcement and resource protection	\$ 253,153.00		
<b>Humboldt CERT Coalition (HCC) - Community Emergency Response Teams (CERT)</b>			
Purchase basic emergency response equipment for Disaster Service Worker Volunteers	\$ 29,320.00	\$ 20,524.00	
<b>Humboldt County Adult Protective Services and District Attorney</b>			
Continued Measure Z funding for Elder and Vulnerable Adult Services Team (EVASt) to address cases of elder and vulnerable adult abuse with comprehensive approach and improved systematic response	\$ 38,309.00	\$ 26,816.00	

## Measure Z

Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>Humboldt County Department of Aviation</b>			
Contract for development of design plans for new airfield electrical system at ACV (McKinleyville)	\$ 81,725.00	\$ 57,208.00	
<b>Humboldt County Department of Health and Human Services (DHHS)</b>			
Mobile Intervention Services Team (MIST) expansion (MHB)	\$ 257,500.00	\$ 128,750.00	
<b>Humboldt County District Attorney</b>			
2.0 FTE Administrative Analysts I/II, 1.0 FTE Legal Secretary I/II, 1.0 FTE Deputy District Attorney	\$ 400,742.00		
<b>Humboldt County Fire Chief's Association</b>			
Purchase equipment to bring firefighters to minimum level safety, three multi-use regional training facilities and upgrades to a current training facility, continuation of formal planning effort to address fire-related district boundaries	\$ 2,366,794.00	\$ 1,716,794.00	\$1,616,795.00
<b>Humboldt County Library</b>			
Funds to hire two additional security guards at the Eureka Library	\$ 66,358.00		
<b>Humboldt County Public Defender</b>			
Two full-time attorneys and three full-time support staff in order to meet increased demand	\$ 793,639.00		
<b>Humboldt County Public Works &amp; Resort Improvement District No. 1</b>			
Perform roadway clearing on up to 16.5 miles of strategic roads within Shelter Cove subdivision	\$ 181,500.00	\$ 90,750.00	\$ 90,750.00
<b>Humboldt County Public Works</b>			
Establish/expand County Roads' heavy brush/fuel break program	\$ 871,300.00		
Identification/removal of non-hazardous/hazardous illegal dumping sites, equipment, dumping fees	\$ 50,000.00	\$ 35,000.00	\$ 25,000.00
Improve county road surfaces, reducing response time for law enforcement, fire protection, emergency services	\$ 3,000,000.00	Remaining funds, if available	Remaining funds, if available

Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>KMUD Redwood Community Radio</b>			
Emergency Broadcast Upgrade: equipment to ensure continued broadcast during emergencies	\$ 44,344.00	\$ 39,344.00	\$ 39,344.00
<b>McKinleyville Land Trust</b>			
Community-based walkability/bikeability safety assessment to support McKinleyville Town Center planning	\$ 5,000.00		
<b>Mercy's Haven, Inc.</b>			
Residential program for single mothers to learn life skills and reunify with their children after participation in rehabilitation/recovery programs	\$ 90,288.00		
<b>Miranda Community Services District</b>			
Remove and replace 8 aging and failing fire hydrants within district	\$ 72,000.00		
<b>North Coast Substance Abuse Council, Inc.</b>			
Continued funding for residential drug treatment bed nights	\$ 77,500.00		
<b>Orleans Community Services District</b>			
Replace an existing unsafe structure and construct new fire station	\$ 200,000.00	\$ 140,000.00	\$ 140,000.00
<b>Palo Verde Volunteer Fire Department (PVVFD)</b>			
Purchase newer Quick Attack truck WITHDRAWN 3/28	\$ 50,000.00		
<b>Redway Community Services District</b>			
Replacement of 40 dry barrel hydrants with wet barrel units	\$ 110,423.00		
<b>Redwoods Rural Health Center (RRHC)</b>			
Funding to provide outpatient drug treatment counseling services to over 50 patients	\$ 24,000.00		
<b>Resort Improvement District No. 1</b>			
Purchase 3 additional emergency sirens for community tsunami & emergency (wildfire) siren system WITHDRAWN 3/21	\$ 51,761.17		
<b>Southern Humboldt Amateur Radio Club (SHARC)</b>			
Upgrade of Grasshopper (standalone) radio repeater.	\$ 5,160.00		

## Measure Z

Agency and Project	Agency Requested	Committee Recommended	Board Adopted
<b>Southern Trinity Area Rescue</b>			
Volunteer driven, non-profit organization that would like continued Measure Z funding to maintain two paid EMT positions to help alleviate some of the strain on volunteers	\$ 82,528.00	\$ 68,800.00	\$ 68,800.00
<b>Waterfront Recovery Services</b>			
Funding to provide Medically Managed Detoxification services, and Residential Treatment Services for homeless individuals with substance use disorder	\$ 638,750.00		
<b>Eureka City Schools</b>			
Funding for one 1.0 FTE School Resource Officer	\$ 79,000.00	\$ 55,300.00	
<b>TOTAL</b>	<b>\$ 14,561,519</b>	<b>\$ 3,311,756</b>	<b>\$ 2,913,159</b>

<b>Humboldt County DHHS</b>			
Clothing allowance for foster children placed with Approved Related Caregiver (SSB) <b>LATE APP - WITHDRAWN before consideration began</b>	\$ 4,300.00		
<b>K'ima:w Medical Center</b>			
The continuation of ambulance service in the Willow Creek Service Area <b>LATE APP</b>	\$ 370,011.00	\$ 259,008.00	\$ 259,008.00
<b>City of Trinidad</b>			
Funding for half-time deputy sheriff <b>LATE APP</b>	\$ 75,317.00		
<b>TOTAL (including late applications)</b>	<b>\$ 15,011,147</b>	<b>\$ 3,570,764</b>	<b>\$ 3,172,167</b>

# Photography Credits



## Section B

<a href="#">Cover - Eel River</a>	Stock
<a href="#">B1 Daffodils</a>	V. Ericksen
<a href="#">B2 Clam Beach</a>	Ericksen
<a href="#">B4 Lupin Woodland Pano</a>	Jill Duffy
<a href="#">B5 Freshwater Lagoon</a>	Matt Filar
<a href="#">B6 Lacks Creek</a>	Lindsey Day
<a href="#">B8 Trinidad Bay</a>	Matt Filar
<a href="#">B10 Courthouse</a>	Stock
<a href="#">B12&amp; B13 Lyons Ranch</a>	Jill Duffy
<a href="#">B15 Orleans Evening</a>	K. Malcomson
<a href="#">B17 Willow Creek E. Fork</a>	Martin Swett
<a href="#">B18 Ikes Falls</a>	K. Malcomson
<a href="#">B23 Rural Humboldt</a>	Joel Buckingham
<a href="#">B26 Freshwater Park</a>	Stock
<a href="#">B28 Ferndale Library</a>	Stock
<a href="#">B29 Eagle</a>	V. Ericksen
<a href="#">B32 Elk River Road</a>	V. Ericksen
<a href="#">B33 Radio Tower</a>	Stock
<a href="#">B35 Humboldt Bay</a>	Stock
<a href="#">B38 Klamath Bluff Creek</a>	K. Malcomson
<a href="#">B39 Headwaters</a>	V. Ericksen
<a href="#">B40 Tiger Lily Klamath By.</a>	Jill Duffy
<a href="#">B41 Sunrise in Channel</a>	Kendall Cobine
<a href="#">B42 Spring Bee</a>	Allison Strong
<a href="#">B43 Loleta Ducks</a>	V. Ericksen
<a href="#">B44 Hoopa Valley</a>	K. Malcomson
<a href="#">B45 Elk River</a>	K. Malcomson
<a href="#">B46 Hen &amp; Drake</a>	Nanci Bryant
<a href="#">B47 Redwoods LBJ Grove</a>	K. Malcomson
<a href="#">B51 Chicken</a>	V. Ericksen
<a href="#">B52 Bird on Fence</a>	V. Ericksen
<a href="#">B55 Bald Hills-Early Spring</a>	Martin Swett
<a href="#">B57 Purple &amp; Gold</a>	V. Ericksen
<a href="#">B59 Lyons Ranch Trail</a>	Martin Swett
<a href="#">B62 Willow Ck E. Fork 3</a>	Martin Swett
<a href="#">B63 Redwood Valley Fall</a>	Martin Swett
<a href="#">B64/65/66 Lyons Ranch</a>	Martin Swett
<a href="#">B67 Queen Anne's Lace</a>	Nanci Bryant
<a href="#">B68 Hummer Resting</a>	Nanci Bryant
<a href="#">B69 Marina Rainbow</a>	Nanci Bryant
<a href="#">B70 South Jetty Sunset</a>	Nanci Bryant
<a href="#">B71 Verigated Starfish</a>	Nanci Bryant
<a href="#">B72 Red Clover</a>	V. Ericksen
<a href="#">B81 Sea Birds</a>	T. Borges Gilbert
<a href="#">B82 Daffodils</a>	Kirsten Hexberg
<a href="#">B84 Spring in the Valley</a>	D. Sherwood

<a href="#">B85 Indian Rocks</a>	K. Malcomson
<a href="#">B86 Sunset at the Marsh</a>	T. Borges Gilbert
<a href="#">B87 299 Snowy</a>	K. Malcomson
<a href="#">B88 Bear Harbor No.1</a>	Matt Helm
<a href="#">B89 Moonstone</a>	K. Malcomson
<a href="#">B90 Cypress &amp; Fog</a>	Matt Filar
<a href="#">B91 Bunker Hill</a>	K. Malcomson
<a href="#">B94 Frozen Rhodies</a>	V. Ericksen
<a href="#">B96 The Shire</a>	K. Malcomson
<a href="#">B97 Trinity River Produce</a>	K. Malcomson
<a href="#">B98 Frog</a>	T. Borges Gilbert

## Section C

<a href="#">Cover - HCSO Marine Unit</a>	Stock
<a href="#">C5 Flower</a>	Lisa Wilhelmi
<a href="#">C6 Pink Rhododendron</a>	V. Ericksen
<a href="#">C8 Rose</a>	Helen Luther
<a href="#">C12 Rooster</a>	C. Lethin
<a href="#">C14 Multi Daisies</a>	Nanci Bryant
<a href="#">C15 Spring Foal</a>	Andrea Wisley
<a href="#">C16 Bloom</a>	Joel Ellinwood
<a href="#">C19 Beach Sunset</a>	Brian Paz Flores
<a href="#">C20 Succulents &amp; Hail</a>	V. Ericksen
<a href="#">C24 Probation/JH</a>	Stock
<a href="#">C27 Freshwater Sunset</a>	Jill Duffy
<a href="#">C29 Osprey Fish</a>	Jill Duffy
<a href="#">C32 Honeybee</a>	Melissa Chilton
<a href="#">C34 Old Red Truck</a>	Nanci Bryant
<a href="#">C35 Probation Office</a>	Stock
<a href="#">C36 Red Shouldered Hawk</a>	Jill Duffy
<a href="#">C38 Red &amp; Gold</a>	Joel Ellinwood
<a href="#">C41 Single Poppy</a>	Nanci Bryant
<a href="#">C46 -C83 HCSO Stock</a>	Stock

## Section D

<a href="#">Cover - Marina</a>	Matt Helm
<a href="#">D4 Baker Beach</a>	V. Ericksen
<a href="#">D7 Bald Hills Early Spring</a>	Martin Swett
<a href="#">D8 DHHS Stock</a>	Stock
<a href="#">D9 Trinidad Bay</a>	V. Ericksen
<a href="#">D10 Trinidad 101</a>	Stock
<a href="#">D12 Twilight Pines</a>	V. Ericksen
<a href="#">D15 DHHS Stock</a>	Stock
<a href="#">D17 Off 299</a>	Martin Swett
<a href="#">D25 Yellow Rose</a>	V. Ericksen
<a href="#">D27 DHHS Stock</a>	Stock
<a href="#">D28 DHHS Stock</a>	Stock
<a href="#">D29 Arcata Marsh Egret</a>	Martin Swett



<a href="#">D30 Shells</a>	V. Ericksen
<a href="#">D31 Dandelion</a>	V. Ericksen
<a href="#">D32 DHHS Stock</a>	Stock
<a href="#">D33 Bald Hills Below Lyons</a>	Martin Swett
<a href="#">D34 DHHS Stock</a>	Stock
<a href="#">D35 Snow Tree</a>	Martin Swett
<a href="#">D36 Autumn Fern</a>	Martin Swett
<a href="#">D37 Arcata Barn</a>	Jill Duffy
<a href="#">D38 DHHS Stock</a>	Stock
<a href="#">D39 Arcata Marsh Wood Duck</a>	Martin Swett
<a href="#">D42 Bald Hills Meadow</a>	Martin Swett
<a href="#">D43 Trinidad Sunset</a>	Martin Swett
<a href="#">D44 Lyons Ranch Trailhead</a>	Martin Swett
<a href="#">D45 Fern</a>	Stock
<a href="#">D47 Lost Man Creek</a>	Martin Swett
<a href="#">D48 Humboldt Bay Bee</a>	Martin Swett
<a href="#">D51 Trinidad Sunset 1</a>	Martin Swett
<a href="#">D52 Trinidad Sea Tunnel</a>	Martin Swett
<a href="#">D57 DHHS Stock</a>	Stock
<a href="#">D58 DHHS Stock</a>	Stock
<a href="#">D60 Prairie Creek</a>	Martin Swett
<a href="#">D63 DHHS Stock</a>	Stock
<a href="#">D64 DHHS Stock</a>	Stock
<a href="#">D66 Luffenholtz Beach</a>	Martin Swett
<a href="#">D67 Myrtles Warbler</a>	Martin Swett
<a href="#">D69 DHHS Stock</a>	Stock
<a href="#">D73 Fern Canyon</a>	Stock
<a href="#">D75 DHHS Stock</a>	Stock
<a href="#">D77 DHHS Stock</a>	Stock
<a href="#">D78 DHHS Stock</a>	Stock
<a href="#">D79 Stone Lagoon Sunset</a>	Jill Duffy
<a href="#">D84 Willow Ck E. Fork 2</a>	Martin Swett
<a href="#">D85 Trillium Falls</a>	Jill Duffy
<a href="#">D87 Willow Ck E. Fork 1</a>	Martin Swett
<a href="#">D88 DHHS Stock</a>	Stock
<a href="#">D91 Old Town Lantern</a>	Nanci Bryant
<a href="#">D92 Willow Ck E. Fork 4</a>	Martin Swett
<a href="#">D93 California Poppies</a>	Nanci Bryant
<a href="#">D95 Bald Hills Road</a>	Martin Swett
<a href="#">D96 Patricks Point North</a>	Jill Duffy
<a href="#">D100 DHHS Stock</a>	Stock
<a href="#">D101 Willow Ck E. Fork 8</a>	Martin Swett
<a href="#">D102 DHHS Stock</a>	Stock
<a href="#">D103 DHHS Stock</a>	Stock
<a href="#">D105 Lyons Ranch</a>	Martin Swett

**Section E**

<a href="#">Cover - 3 Deer</a>	Lisa Wilhelm
<a href="#">E6 Grapes</a>	V. Ericksen

<a href="#">E7 Fawn</a>	Ben Dolf
<a href="#">E9 Sunflower Bee</a>	Stock
<a href="#">E11 Strawberries</a>	Stock
<a href="#">E15 Eureka Library</a>	Stock

**Section F**

<a href="#">Cover - Cannabis Plant</a>	Stock
<a href="#">F4 Hummingbird 2</a>	T. Borges Gilbert
<a href="#">F5 Woodpecker</a>	V. Ericksen
<a href="#">F7 Bald Hills</a>	Sean Quincey
<a href="#">F8 Cannabis Greenhouse</a>	Stock
<a href="#">F9 Cannabis Bud</a>	Stock
<a href="#">F11 Dolason Prairie Snow</a>	Martin Swett
<a href="#">F13 Water Shot</a>	Jill Duffy
<a href="#">F15 Lady Bird Johnson Grove</a>	Stock

**Section G**

<a href="#">Cover - Cockrobin Island</a>	Stock
<a href="#">G4 Cows, Bottoms, Sunrise</a>	Matt Filar
<a href="#">G5 Bear River Ridge</a>	K. Malcomson
<a href="#">G6 Cove Clouds</a>	K. Malcomson
<a href="#">G7 Mall Ridge Rd.</a>	Matt Filar
<a href="#">G8 Bald Hills Below Lyons</a>	Martin Swett
<a href="#">G10 Aviation Stock</a>	Stock
<a href="#">G11 Aviation Stock</a>	Stock
<a href="#">G16 Courthouse</a>	Stock
<a href="#">G17 HCSO Stock</a>	Stock
<a href="#">G19 Facility</a>	Stock
<a href="#">G21 Mckinleyville Ave</a>	Stock
<a href="#">G22 299</a>	Stock
<a href="#">G23 Ettersburg Curves</a>	K. Malcomson
<a href="#">G24 Mckinleyville</a>	Stock
<a href="#">G25 Paving</a>	Stock
<a href="#">G26 Farm</a>	Stock
<a href="#">G27 Eel River Bridge</a>	C. Shaver
<a href="#">G33 Swinging Bridge</a>	V. Ericksen
<a href="#">G34 Mckinleyville Trail</a>	Stock
<a href="#">G35 Clam Beach</a>	Stock
<a href="#">G36 Mckinleyville Trail 2</a>	Stock
<a href="#">G38 Clam Beach Snow</a>	V. Ericksen
<a href="#">G39 Headwaters Trail</a>	V. Ericksen
<a href="#">G41 Samoa Bridge</a>	Stock
<a href="#">G42 Myrtle Avenue</a>	Stock
<a href="#">G45 Inlet</a>	Stock
<a href="#">G47 Eel River Drive</a>	Stock
<a href="#">G49 Samoa</a>	V. Ericksen
<a href="#">G50 &amp; G51 HTA Stock</a>	Stock
<a href="#">G54 Grate Snow</a>	Stock
<a href="#">G55 Jacoby Creek Road</a>	Stock
<a href="#">G57 Brookwood Bridge</a>	Stock

**Section J**

<a href="#">Cover - Memorial Flowers</a>	Nanci Bryant
<a href="#">J8 Purple Finch</a>	Nanci Bryant
<a href="#">J10 Old Tree</a>	Nanci Bryant
<a href="#">J12 Hikshari Trail Butterfly</a>	Nanci Bryant
<a href="#">Back - Foxglove</a>	Nanci Bryant



## Fund Summaries

<b>1100 - General Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$8,334,161	\$11,224,479	\$12,577,167	\$19,875,153	\$21,176,669	\$1,301,516
<b>Fund Revenues</b>						
General Purpose Revenue	\$64,496,860	\$57,486,726	\$61,948,761	\$72,051,242	\$66,465,750	(\$5,585,492)
Program-Specific Revenue	\$38,366,665	\$47,333,649	\$66,655,198	\$62,314,727	\$85,837,756	\$23,523,029
Total Revenues	\$102,863,525	\$104,820,375	\$128,603,959	\$134,365,969	\$152,303,506	\$17,937,537
<b>Expenditures</b>	\$99,973,206	\$103,467,687	\$121,305,973	\$133,064,453	\$162,783,568	\$29,719,115
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$4,672,350	\$4,672,350
<b>Ending Fund Balance</b>	\$11,224,479	\$12,577,167	\$19,875,153	\$21,176,669	\$15,368,957	(\$5,807,712)

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. Prior period adjustments in FY 18-19 of \$3,905.

<b>1110 - Social Services Assistance Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$2,974,205	\$4,175,561	\$2,448,052	\$3,616,531	\$2,680,176	(\$936,355)
<b>Fund Revenues</b>	\$23,746,570	\$22,235,412	\$27,335,616	\$28,816,304	\$32,804,150	\$3,987,846
<b>Expenditures</b>	\$22,545,214	\$23,962,921	\$26,167,137	\$29,752,659	\$33,869,395	\$4,116,736
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$1,065,245	\$1,065,245
<b>Ending Fund Balance</b>	\$4,175,561	\$2,448,052	\$3,616,531	\$2,680,176	\$2,680,176	\$0

## ***Fund Summaries***

<b>1120 - Economic Development Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$3,566	(\$181,163)	(\$343,626)	(\$0)	\$214,550	\$214,550
<b>Fund Revenues</b>	\$2,082,236	\$2,098,001	\$2,709,474	\$3,331,063	\$4,577,878	\$1,246,815
<b>Expenditures</b>	\$2,266,965	\$2,260,464	\$2,365,848	\$3,116,513	\$5,649,637	\$2,533,124
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$1,071,759	\$1,071,759
<b>Ending Fund Balance</b>	(\$181,163)	(\$343,626)	(\$0)	\$214,550	\$214,550	(\$0)

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

<b>1150 - Transportation Services Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$571,208	\$310	\$1,189	\$1,751	\$1,958	\$207
<b>Fund Revenues</b>	\$1,366,691	\$2,432,062	\$2,494,045	\$2,629,871	\$2,338,005	(\$291,866)
<b>Expenditures</b>	\$1,937,589	\$2,431,183	\$2,493,483	\$2,629,664	\$2,338,005	(\$291,659)
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$310	\$1,189	\$1,751	\$1,958	\$1,958	\$0

## Fund Summaries

<b>1160 - Social Services Administration Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$11,599,960	\$9,102,032	\$3,407,335	\$2,782,313	\$986,095	(\$1,796,218)
<b>Fund Revenues</b>	\$67,489,201	\$69,878,118	\$75,798,678	\$81,356,214	\$98,778,473	\$17,422,259
<b>Expenditures</b>	\$69,987,129	\$75,572,815	\$76,423,700	\$83,152,432	\$94,425,547	\$11,273,115
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$4,352,926)	(\$4,352,926)
<b>Ending Fund Balance</b>	\$9,102,032	\$3,407,335	\$2,782,313	\$986,095	\$986,095	\$0

NOTE: Adjustment made on 7/1/2014 for encumbrances and reverse prior year adjustment. Prior period adjustment of \$490 on 6/30/19 for petty cash use.

<b>1170 - Mental Health Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	(\$3,496,195)	(\$3,430,340)	(\$7,662,246)	(\$3,474,447)	\$4,610,658	\$8,085,105
<b>Fund Revenues</b>	\$32,591,023	\$32,073,195	\$44,634,668	\$55,179,585	\$50,411,666	(\$4,767,919)
<b>Expenditures</b>	\$32,525,168	\$36,305,101	\$40,446,869	\$47,094,480	\$57,137,978	\$10,043,498
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$6,726,312	\$6,726,312
<b>Ending Fund Balance</b>	(\$3,430,340)	(\$7,662,246)	(\$3,474,447)	\$4,610,658	\$4,610,658	\$0

NOTE: Prior year adjustment on 9/1/17 of \$7,101,986 to recognize revenue in the correct year. Prior period adjustment on 6/30/19 of \$16,799,053 for loans

## Fund Summaries

<b>1175 - Public Health Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$3,447,348	\$4,583,007	\$4,165,171	\$5,980,286	\$11,872,505	\$5,892,219
<b>Fund Revenues</b>	\$17,653,916	\$16,642,617	\$19,790,890	\$26,250,259	\$25,548,213	(\$702,046)
<b>Expenditures</b>	\$16,518,257	\$17,060,453	\$17,975,775	\$20,358,040	\$30,175,918	\$9,817,878
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$4,627,705	\$4,627,705
<b>Ending Fund Balance</b>	\$4,583,007	\$4,165,171	\$5,980,286	\$11,872,505	\$11,872,505	\$0

<b>1180 - Alcohol &amp; Other Drugs Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	(\$316,182)	(\$560,379)	(\$111,683)	\$225,161	\$241,695	\$16,534
<b>Fund Revenues</b>	\$1,940,159	\$2,530,443	\$2,316,482	\$2,318,524	\$2,067,331	(\$251,193)
<b>Expenditures</b>	\$2,184,356	\$2,081,747	\$1,979,638	\$2,301,990	\$3,066,701	\$764,711
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$999,370	\$999,370
<b>Ending Fund Balance</b>	(\$560,379)	(\$111,683)	\$225,161	\$241,695	\$241,695	\$0

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

## Fund Summaries

<b>1190 - Employment &amp; Training Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$52,141	\$164,122	\$140,899	\$51,078	\$11,425	(\$39,653)
<b>Fund Revenues</b>	\$292,539	\$277,950	\$302,472	\$271,433	\$331,294	\$59,861
<b>Expenditures</b>	\$180,558	\$301,173	\$392,293	\$311,086	\$2,298,658	\$1,987,572
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$1,967,364	\$1,967,364
<b>Ending Fund Balance</b>	\$164,122	\$140,899	\$51,078	\$11,425	\$11,425	\$0

<b>1200 - Roads Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$6,441,742	\$4,356,976	\$900,049	(\$193,406)	\$276,791	\$470,197
<b>Fund Revenues</b>						
General Purpose Revenue	\$9,609,324	\$8,919,982	\$10,666,078	\$14,571,485	\$14,876,757	\$305,272
Program-Specific Revenue	\$7,916,801	\$4,875,325	\$6,968,555	\$11,194,895	\$17,210,878	\$6,015,983
Total Revenues	\$17,526,125	\$13,795,307	\$17,634,633	\$25,766,380	\$32,087,635	\$6,321,255
<b>Expenditures</b>	\$19,610,891	\$17,252,234	\$18,728,088	\$25,296,183	\$31,593,748	\$6,297,565
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$493,887)	(\$493,887)
<b>Ending Fund Balance</b>	\$4,356,976	\$900,049	(\$193,406)	\$276,791	\$276,791	\$0

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

## ***Fund Summaries***

<b>1310 - Record Conversion Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$359,951	\$383,810	\$604,403	\$505,452	\$466,097	(\$39,355)
<b>Fund Revenues</b>	\$27,090	\$220,593	\$42,173	\$41,238	\$45,680	\$4,442
<b>Expenditures</b>	\$3,231	\$0	\$141,124	\$80,593	\$10,000	(\$70,593)
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$35,680)	(\$35,680)
<b>Ending Fund Balance</b>	\$383,810	\$604,403	\$505,452	\$466,097	\$466,097	\$0

<b>1380 - Child Support Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$1,482,767	\$1,453,527	\$1,672,079	\$1,737,118	\$1,968,698	\$231,580
<b>Fund Revenues</b>	\$4,310,579	\$4,293,120	\$4,446,859	\$4,595,661	\$5,166,250	\$570,589
<b>Expenditures</b>	\$4,339,819	\$4,074,568	\$4,381,820	\$4,364,081	\$5,122,418	\$758,337
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$43,832)	(\$43,832)
<b>Ending Fund Balance</b>	\$1,453,527	\$1,672,079	\$1,737,118	\$1,968,698	\$1,968,698	\$0

## Fund Summaries

<b>1410 - Criminal Justice Construction Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$2,504,668	\$2,636,262	\$2,813,837	\$2,890,304	\$2,280,513	(\$609,791)
<b>Fund Revenues</b>	\$296,973	\$303,734	\$277,488	\$273,804	\$280,000	\$6,196
<b>Expenditures</b>	\$165,379	\$126,159	\$201,021	\$883,595	\$75,173	(\$808,422)
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$204,827)	(\$204,827)
<b>Ending Fund Balance</b>	\$2,636,262	\$2,813,837	\$2,890,304	\$2,280,513	\$2,280,513	\$0

<b>1420 - Courthouse Construction Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	(\$1,065,586)	(\$1,170,952)	(\$1,301,095)	(\$1,305,007)	(\$1,167,770)	\$137,237
<b>Fund Revenues</b>	\$204,354	\$192,028	\$167,894	\$157,768	\$147,000	(\$10,768)
<b>Expenditures</b>	\$309,720	\$322,171	\$171,806	\$20,531	\$25,000	\$4,469
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$122,000)	(\$122,000)
<b>Ending Fund Balance</b>	(\$1,170,952)	(\$1,301,095)	(\$1,305,007)	(\$1,167,770)	(\$1,167,770)	\$0

## Fund Summaries

<b>1500 - Library Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$566,387	\$339,920	\$281,480	\$1,017,274	\$1,223,580	\$206,306
<b>Fund Revenues</b>	\$3,506,449	\$3,611,085	\$3,795,384	\$3,869,911	\$3,929,320	\$59,409
<b>Expenditures</b>	\$3,732,916	\$3,669,525	\$3,059,590	\$3,663,605	\$3,729,320	\$65,715
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)
<b>Ending Fund Balance</b>	\$339,920	\$281,480	\$1,017,274	\$1,223,580	\$1,223,580	\$0

NOTE: Prior year adjustment on 6/30/19 of \$3,934 to recognize revenue in the correct year.

<b>1700 - Fish &amp; Game Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$37,568	\$40,837	\$38,926	\$29,267	\$27,346	(\$1,921)
<b>Fund Revenues</b>	\$15,054	\$10,464	\$6,480	\$8,481	\$6,650	(\$1,831)
<b>Expenditures</b>	\$11,785	\$12,375	\$16,139	\$10,402	\$13,500	\$3,098
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$6,850	\$6,850
<b>Ending Fund Balance</b>	\$40,837	\$38,926	\$29,267	\$27,346	\$27,346	\$0

## Fund Summaries

<b>1710 -Forest Resources and Recreation</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$13,919	\$502,504	\$407,590	\$210,410	\$41,908	(\$168,502)
<b>Fund Revenues</b>	\$707,684	\$298,310	\$980,880	\$442,150	\$4,113,872	\$3,671,722
<b>Expenditures</b>	\$219,099	\$393,224	\$1,178,060	\$610,652	\$4,106,646	\$3,495,994
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$7,226)	(\$7,226)
<b>Ending Fund Balance</b>	\$502,504	\$407,590	\$210,410	\$41,908	\$41,908	\$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.

<b>1720 -Northcoast Resource Partnership</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$0	\$0	(\$295,357)	(\$378,270)	(\$814,697)	(\$436,427)
<b>Fund Revenues</b>	\$0	\$7,200,663	\$5,691,778	\$8,444,116	\$11,858,385	\$3,414,269
<b>Expenditures</b>	\$0	\$7,208,642	\$5,774,691	\$8,880,543	\$11,908,385	\$3,027,842
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$50,000	\$50,000
<b>Ending Fund Balance</b>	\$0	(\$295,357)	(\$378,270)	(\$814,697)	(\$814,697)	\$0

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

## ***Fund Summaries***

<b>3495-Fingerprint ID</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Revenues</b>	\$0	\$0	\$0	\$0	\$154,200	\$154,200
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$154,200	\$154,200
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0

<b>3644-Advance Disaster Asst</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Revenues</b>	\$0	\$0	\$0	\$0	\$157,752	\$157,752
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$181,701	\$181,701
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$23,949	\$23,949
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0

## Fund Summaries

<b>3741-Law Enforcement Svc</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Revenues</b>	\$0	\$0	\$0	\$0	\$2,659,461	\$2,659,461
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$2,643,780	\$2,643,780
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$15,681)	(\$15,681)
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0

<b>3745-SCOP</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Revenues</b>	\$0	\$0	\$0	\$0	\$1,600	\$1,600
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$2,800	\$2,800
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$1,200	\$1,200
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0

## Fund Summaries

<b>3884-Inmate Welfare Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Revenues</b>	\$0	\$0	\$0	\$0	\$295,500	\$295,500
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$282,300	\$282,300
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	(\$13,200)	(\$13,200)
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0

<b>3500 - Motor Pool Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$9,558,115	\$10,070,351	\$9,404,173	\$10,044,737	\$10,849,282	\$804,545
<b>Fund Revenues</b>	\$3,235,546	\$2,823,244	\$3,052,454	\$3,986,658	\$3,955,455	(\$31,203)
<b>Expenditures</b>	\$2,723,310	\$3,489,422	\$2,411,890	\$3,182,113	\$4,174,389	\$992,276
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$218,934	\$218,934
<b>Ending Fund Balance</b>	\$10,070,351	\$9,404,173	\$10,044,737	\$10,849,282	\$10,849,282	\$0

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. Prior period adjustment of \$463,007 on 6/30/19 for accumulated depreciation.

## Fund Summaries

<b>3520 - County Insurance Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$386,703	\$355,180	\$362,939	\$566,635	\$529,388	(\$37,247)
<b>Fund Revenues</b>	\$722,019	\$776,781	\$590,423	\$729,543	\$775,616	\$46,073
<b>Expenditures</b>	\$753,542	\$769,022	\$386,727	\$766,790	\$775,616	\$8,826
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$355,180	\$362,939	\$566,635	\$529,388	\$529,388	\$0

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

<b>3521 - Communications</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$284,636	\$418,742	\$538,136	\$514,760	\$4,019,579	\$3,504,819
<b>Fund Revenues</b>	\$340,654	\$322,682	\$183,906	\$3,785,066	\$2,484,939	(\$1,300,127)
<b>Expenditures</b>	\$206,548	\$203,288	\$207,282	\$280,247	\$4,804,771	\$4,524,524
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$2,319,832	\$2,319,832
<b>Ending Fund Balance</b>	\$418,742	\$538,136	\$514,760	\$4,019,579	\$4,019,579	\$0

NOTE: Adjustment of \$9,378 on 6/30/15 for fixed assets. Prior year adjustment on 10/1/17 for depreciation. Prior period adjustment of \$1,152,714 on 6/30/19 for fixed assets.

## Fund Summaries

<b>3522 - Employee Benefits Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$58,678	\$109,444	\$90,599	\$108,073	\$115,446	\$7,373
<b>Fund Revenues</b>	\$497,195	\$400,837	\$427,393	\$447,145	\$455,550	\$8,405
<b>Expenditures</b>	\$446,429	\$419,682	\$409,919	\$439,772	\$455,550	\$15,778
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$109,444	\$90,599	\$108,073	\$115,446	\$115,446	\$0

<b>3523 - Workers Compensation Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$1,877,738	\$2,034,868	\$2,368,924	\$1,961,493	\$2,060,872	\$99,379
<b>Fund Revenues</b>	\$5,421,717	\$5,713,435	\$5,215,158	\$4,802,691	\$5,266,904	\$464,213
<b>Expenditures</b>	\$5,264,587	\$5,379,379	\$5,622,589	\$4,703,312	\$5,266,904	\$563,592
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$2,034,868	\$2,368,924	\$1,961,493	\$2,060,872	\$2,060,872	\$0

## Fund Summaries

<b>3524 - Liability Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	(\$640,744)	(\$128,872)	\$599,987	\$398,224	\$1,065,517	\$667,293
<b>Fund Revenues</b>	\$3,190,061	\$3,008,748	\$2,912,463	\$4,121,720	\$3,902,466	(\$219,254)
<b>Expenditures</b>	\$2,678,189	\$2,279,889	\$3,114,226	\$3,454,427	\$3,902,466	\$448,039
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	(\$128,872)	\$599,987	\$398,224	\$1,065,517	\$1,065,517	\$0

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

<b>3525 - Medical Plan Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	(\$632,090)	(\$691,986)	(\$368,916)	(\$135,357)	(\$54,063)	\$81,294
<b>Fund Revenues</b>	\$19,074,315	\$20,738,876	\$20,475,659	\$17,799,069	\$16,762,368	(\$1,036,701)
<b>Expenditures</b>	\$19,134,211	\$20,415,806	\$20,242,100	\$17,717,775	\$16,762,368	(\$955,407)
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	(\$691,986)	(\$368,916)	(\$135,357)	(\$54,063)	(\$54,063)	\$0

## Fund Summaries

<b>3526 - Dental Plan Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$160,063	\$457,639	\$590,776	\$613,588	\$638,284	\$24,696
<b>Fund Revenues</b>	\$1,758,089	\$1,635,947	\$1,507,757	\$1,575,606	\$1,504,286	(\$71,320)
<b>Expenditures</b>	\$1,460,513	\$1,502,810	\$1,484,945	\$1,550,910	\$1,504,286	(\$46,624)
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$457,639	\$590,776	\$613,588	\$638,284	\$638,284	\$0

<b>3527 - Unemployment Insurance Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$124,243	\$693,813	\$969,930	\$1,083,552	\$999,694	(\$83,858)
<b>Fund Revenues</b>	\$727,417	\$411,571	\$230,246	\$238,192	\$300,423	\$62,231
<b>Expenditures</b>	\$157,847	\$135,454	\$116,624	\$322,050	\$300,423	(\$21,627)
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$693,813	\$969,930	\$1,083,552	\$999,694	\$999,694	\$0

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

## Fund Summaries

<b>3528 - Purchased Insurance Premiums Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$640,786	\$409,950	\$61,203	\$243,008	\$104,916	(\$138,092)
<b>Fund Revenues</b>	\$745,196	\$665,592	\$738,215	\$747,915	\$953,190	\$205,275
<b>Expenditures</b>	\$976,032	\$1,014,339	\$556,410	\$886,007	\$953,190	\$67,183
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$409,950	\$61,203	\$243,008	\$104,916	\$104,916	\$0

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

<b>3530 - Airport Enterprise Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$33,576,882	\$31,999,605	\$30,679,483	\$31,366,590	\$33,228,140	\$1,861,550
<b>Fund Revenues</b>	\$2,558,339	\$2,585,274	\$2,177,466	\$6,562,477	\$4,350,673	(\$2,211,804)
<b>Expenditures</b>	\$4,135,616	\$3,905,396	\$1,490,359	\$4,700,927	\$4,605,807	(\$95,120)
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$255,134	\$255,134
<b>Ending Fund Balance</b>	\$31,999,605	\$30,679,483	\$31,366,590	\$33,228,140	\$33,228,140	\$0

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.

## Fund Summaries

<b>3539 - Airport Capital Projects Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$152,558	\$117,914	\$79,385	(\$346,819)	(\$1,851,797)	(\$1,504,978)
<b>Fund Revenues</b>	\$307,890	\$514,184	\$2,785,729	\$2,479,736	\$4,361,999	\$1,882,263
<b>Expenditures</b>	\$342,534	\$552,713	\$3,211,933	\$3,984,714	\$4,361,999	\$377,285
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$117,914	\$79,385	(\$346,819)	(\$1,851,797)	(\$1,851,797)	\$0

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

<b>3540 - Heavy Equipment Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$4,899,160	\$4,545,068	\$3,877,084	\$3,591,649	\$4,109,411	\$517,762
<b>Fund Revenues</b>	\$2,151,938	\$2,287,176	\$2,486,989	\$2,918,715	\$2,565,000	(\$353,715)
<b>Expenditures</b>	\$2,506,030	\$2,955,160	\$2,772,424	\$2,400,953	\$2,771,791	\$370,838
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$206,791	\$206,791
<b>Ending Fund Balance</b>	\$4,545,068	\$3,877,084	\$3,591,649	\$4,109,411	\$4,109,411	\$0

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. Prior period adjustment of \$51,897 on 6/30/19 for accumulated depreciation.

## Fund Summaries

<b>3550 - Information Technology Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$1,157,188	\$1,286,976	\$1,396,359	\$1,256,456	\$617,598	(\$638,858)
<b>Fund Revenues</b>	\$3,138,870	\$3,287,862	\$3,435,209	\$3,842,495	\$4,350,673	\$508,178
<b>Expenditures</b>	\$3,009,082	\$3,178,479	\$3,575,112	\$4,481,353	\$4,605,807	\$124,454
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$255,134	\$255,134
<b>Ending Fund Balance</b>	\$1,286,976	\$1,396,359	\$1,256,456	\$617,598	\$617,598	\$0

NOTE: Prior year adjustment in FY 17-18 of \$5,964 for depreciation.

<b>3552 - ADA Compliance Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$854,336	\$798,117	(\$56,219)
<b>Fund Revenues</b>	\$0	\$0	\$3,049,201	\$3,353,393	\$6,914,003	\$3,560,610
<b>Expenditures</b>	\$0	\$0	\$2,194,865	\$3,409,612	\$8,488,356	\$5,078,744
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$1,574,353	\$1,574,353
<b>Ending Fund Balance</b>	\$0	\$0	\$854,336	\$798,117	\$798,117	\$0

NOTE: Prior year adjustment of \$731 on 6/30/19 for accumulated depreciation.

## ***Fund Summaries***

<b>3555 - Central Services Fund</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance</b>	\$227,543	\$193,772	\$167,223	\$183,607	\$174,181	(\$9,426)
<b>Fund Revenues</b>	\$363,444	\$320,691	\$342,896	\$316,764	\$320,797	\$4,033
<b>Expenditures</b>	\$397,215	\$347,240	\$326,512	\$326,190	\$412,933	\$86,743
<b>Other Financing Sources/(Uses)</b>	\$0	\$0	\$0	\$0	\$92,136	\$92,136
<b>Ending Fund Balance</b>	\$193,772	\$167,223	\$183,607	\$174,181	\$174,181	\$0

NOTE: FY 2013-14 had adjustments for fixed assets and prior period corrections. Prior year adjustment in FY 17-18 of \$4,476