

**RESOLUTION NO. 21-8630**

**A RESOLUTION ADOPTING THE FINAL BUDGET FOR PLUMAS COUNTY AND THE DEPENDENT SPECIAL DISTRICTS THEREIN FOR FISCAL YEAR 2021-2022, IN ACCORDANCE WITH GOVERNMENT CODE §29092, AND OTHER BUDGETARY ADMINISTRATIVE CONTROLS IN ACCORDANCE WITH §29092**

**WHEREAS**, the Proposed Budget for FY 2021-2022 for Plumas County was prepared and distributed according to law, and a copy of the Proposed Budget is on file with the Clerk of the Board; and

**WHEREAS**, the Board of Supervisors hearing on the Final Budget commenced on September 8, 2021 for the full consideration and discussion of all relevant matters, and was closed on September 30, 2021; and,

**WHEREAS**, the Board of Supervisors now seeks to adopt the Final Budget in accordance with Government Code §29000 et. seq., along with budgetary administrative controls, and adopt final budgets for Special District for which the Board of Supervisors is the governing board.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors, County of Plumas, State of California, as follows:

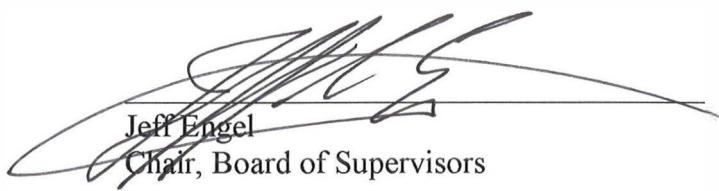
1. The recommended budget has been modified as the result of meeting with departments and conducting a Public Hearing in order to constitute the Final Budget for FY 2021-2022 for Plumas County and those Special Districts governed by the Board of Supervisors.
2. The Final Budget contains 395.43 positions, and totals of \$115,314,081 for all County funds, and \$2,231,423 for all dependent districts.
3. **Exhibit “A”** to the Final Budget provides the budget specifications required by subdivisions (a) through (g) of Government Code §29089 are hereby adopted as the 2021-2022 Final Budget.
4. **Exhibit “B”** to the Final Budget shall be added, which is incorporated by reference, showing additional budgetary assumptions and administrative controls authorized pursuant to Government Code §29092 and §29125.
5. **Exhibit “C”** is the Position allocation which sets forth the number and classification of all positions approved by the Board of Supervisors.
6. A copy of the Final Budget shall be filed with the Clerk of the Board and State Controller as required by law.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 30th day of September 2021 by the following vote:

**AYES: Supervisor(s) Ceresola, Goss, Thrall, Hagwood, and Engel**

**NOES: None**

**ABSENT: None**



Jeff Engel  
Chair, Board of Supervisors

ATTEST:



Heidi Putnam,  
Clerk of the Board

DESCRIPTION	DECREASES	INCREASES		TOTAL RSRV/DSGNTS FOR BUDGET YEAR
		RECOMMENDED	ADOPTED	
<b>GENERAL FUND</b>				
0001 GENERAL				
GENERAL RESERVES	2,000,000	0	0	0 2,000,000
DESIGNATIONS	2,812,201	400,000	400,000	23,494 2,435,695
<b>TOTAL GENERAL FUND</b>	<b>4,812,201</b>	<b>400,000</b>	<b>400,000</b>	<b>23,494 4,435,695</b>
<b>SPECIAL REVENUE FUNDS</b>				
0002 ROAD				
GENERAL RESERVES	1,189,809	3,000	3,000	0 1,186,809
DESIGNATIONS	0	0	0	0 0
<b>TOTAL ROAD FUND</b>	<b>1,189,809</b>	<b>3,000</b>	<b>3,000</b>	<b>0 1,186,809</b>
0003 FISH AND GAME				
GENERAL RESERVES	0	0	0	0 0
0004 CHILD ABUSE PREVENTION				
DESIGNATIONS	0	0	0	0 0
0005 COUNTY FAIR				
DESIGNATIONS	0	0	0	0 0
0009 AUD-CO LOCAL REV 2011				
DESIGNATIONS	0	0	0	0 0
0011 TITLE III				
DESIGNATIONS	0	0	0	0 0
0013 SOCIAL SERVICES				
DESIGNATIONS	0	0	0	0 0
0014 MENTAL HEALTH				

GENERAL RESERVES	1,681,368	0	805,690	1,681,368
DESIGNATIONS	208,763	0	7,142	208,763
TOTAL MENTAL HEALTH	1,890,131	0	812,832	0
0015 PUBLIC HEALTH				
GENERAL RESERVES	368,690	0	0	368,690
DESIGNATIONS	0	0	0	0
TOTAL PUBLIC HEALTH	368,690	0	0	368,690
0016 ALCOHOL & DRUG				
DESIGNATIONS	0	0	0	0



DESIGNATIONS	0	0	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	3,917,206	3,000	3,000	812,832	0	3,914,206

**CAPITAL PROJECT FUNDS**

**0093 CRIME JUST. CONSTRUCTION**

DESIGNATIONS	0	0	0	0	0	0
TOTAL CAPITAL PROJECT FUNDS	0	0	0	0	0	0
TOTAL BY GOVERNMENTAL FUNDS	8,729,407	403,000	403,000	836,326	23,494	8,349,901

STATE CONTROLLER SCHEDULES  
COUNTY BUDGET ACT  
JANUARY 2010

COUNTY OF PLUMAS  
SPECIAL DISTRICTS AND OTHER AGENCIES  
FISCAL YEAR 2021-22

DISTRICT NAME	RESERVES / DSGNTS	June 30, 2021	RECOMMENDED	DECREASES	INCREASES	RECOMMENDED	ADOPTED	TOTAL	
								RSRV/DSGNTS	FOR BUDGET YEAR
COUNTRY AIR/FLOOD CONTROL									
0201 AIR POLLUTION CTRL	0		0	0	0	0	0	0	0
0208 PLUMAS FLOOD CONTROL	0		0	0	0	0	0	0	0
TOTAL CO AIR/FLOOD CONTROL	0		0	0	0	0	0	0	0
LIGHTING DISTRICTS									
0202 CRESCENT MILLS LIGHTING	0		0	0	0	0	0	0	0
0204 QUINCY LIGHTING	0		0	0	0	0	0	0	0
TOTAL BY LIGHTING DISTRICTS	0		0	0	0	0	0	0	0
COMMUNITY SERVICE DISTRICTS									
0206 BECKWITH CSA	0		0	0	0	0	0	0	0
0221 WALKER RANCH CSD	145,183		0	0	500	500	500	645,183	
0223 GRIZZLY RANCH CSD	0		0	0	0	0	0	0	0
TOTAL BY COMMUNITY SERVICE DISTRICTS	145,183		0	0	500	500	500	645,183	
MISCELLANEOUS DISTRICTS									
0215 CSA#11 AMBULANCE	0		0	0	0	0	0	0	0
0219 MONTEREY WATER ISSUES	0		0	0	0	0	0	0	0
TOTAL BY MISCELLANEOUS DISTRICTS	0		0	0	0	0	0	0	0
TOTAL ALL FUNDS	8,874,590		403,000	836,826	23,994	8,995,084			

STATE CONTROLLER SCHEDULES  
COUNTY BUDGET ACT  
JANUARY 2010

COUNTY OF PLUMAS  
GOVERNMENTAL FUNDS SUMMARY  
FISCAL YEAR 2021-22

SCHEDULE 2  
PAGE: 2.1

GENERAL FUND	FUND NAME	FUND BALANCE UNRSRVD/UNDGRNTD June 30, 2021 ESTIMATE	TOTAL FINANCE SOURCES		TOTAL FINANCE SOURCES		TOTAL FINANCE SOURCES	
			DECREASES TO RESRV/ DSGRNTS	ADDITIONAL FINANCE SOURCES	FINANCING USES	INCREASES TO RESRV/ DSGRNTS	FINANCE USES	ESTIMATE
0001 GENERAL	GENERAL	4,412,773	400,000	35,900,004	40,712,777	40,689,283	23,494	40,712,777
	TOTAL GENERAL FUND	4,412,773	400,000	35,900,004	40,712,777	40,689,283	23,494	40,712,777
<b>SPECIAL REVENUE FUNDS</b>								
0002 ROAD	ROAD	464,813	3,000	13,299,829	13,767,642	13,767,642	0	13,767,642
0003 FISH AND GAME	FISH AND GAME	9,057	0	1,750	10,807	10,807	0	10,807
0004 CHILD ABUSE PREVENTION	CHILD ABUSE PREVENTION	2,241	0	39,300	41,541	41,541	0	41,541
0005 COUNTY FAIR	COUNTY FAIR	172,861	0	588,447	761,308	761,308	0	761,308
0009A AUD-CO LOCAL REV 2011	AUD-CO LOCAL REV 2011	0	0	7,208,668	7,208,668	7,208,668	0	7,208,668
0011 TITLE III	TITLE III	703,961	0	0	703,961	703,961	0	703,961
0013 DEPT. SOCIAL SERVICES	DEPT. SOCIAL SERVICES	2,081,498	0	15,527,430	17,608,928	17,608,928	0	17,608,928
0014 MENTAL HEALTH	MENTAL HEALTH	1,077,018	0	8,555,683	9,632,701	9,632,701	0	9,632,701
0015 PUBLIC HEALTH	PUBLIC HEALTH	958,794	0	6,464,416	7,423,210	7,423,210	0	7,423,210
0016 ALCOHOL & DRUG	ALCOHOL & DRUG	47,156	0	985,471	1,032,627	1,032,627	0	1,032,627
0017 SHERIFF GRANTS	SHERIFF GRANTS	1,546,220	0	3,135,522	4,681,742	4,681,742	0	4,681,742
001D DA GRANTS	DA GRANTS	-1,150	0	2,500	1,350	1,350	0	1,350
0025 COUNTY LOCAL REV AB 109	COUNTY LOCAL REV AB 109	142,824	0	792,768	935,592	935,592	0	935,592
0035 CHILD SUPPORT	CHILD SUPPORT	-12,537	0	792,554	780,017	780,017	0	780,017
0037 DNA PROP 69	DNA PROP 69	20,612	0	6,434	27,046	27,046	0	27,046
0046 PROB GRANT DEPT (S)	PROB GRANT DEPT (S)	162,661	0	704,165	866,826	866,826	0	866,826
0053 TOBACCO SETTLEMENT	TOBACCO SETTLEMENT	5,531	0	196,776	202,307	202,307	0	202,307
0057 SOLID WASTE GRANTS	SOLID WASTE GRANTS	18,471	0	20,000	38,471	38,471	0	38,471
0062 RECORDER FUND	RECORDER FUND	409,490	0	37,729	447,219	447,219	0	447,219
0063 AC SPAY/NEUTERED	AC SPAY/NEUTERED	2,838	0	1,000	3,838	3,838	0	3,838
0064 DOMESTIC VIOLENCE	DOMESTIC VIOLENCE	10,313	0	2,010	12,323	12,323	0	12,323
0065 ERDS	ERDS	15,517	0	12,000	27,517	27,517	0	27,517
0067 HAVA ELECTIONS	HAVA ELECTIONS	48,396	0	421	48,817	48,817	0	48,817

0070	PCDC CDBG GRANT	0	0	0	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS		7,886,585	3,000	58,374,873	66,264,458	66,264,458	0	66,264,458
CAPITAL PROJECT FUNDS								
0093	CRIME JUST.CONSTRUCTION	311,800	0	46,600	358,400	358,400	0	358,400
0096	CAPITAL IMPROVEMENT	703,000	0	1,166,197	1,869,197	1,869,197	0	1,869,197
TOTAL CAPITAL PROJECT FUNDS		1,014,800	0	1,212,797	2,227,597	2,227,597	0	2,227,597
TOTAL GOVERNMENTAL FUNDS		13,314,158	403,090	95,487,674	109,204,832	109,181,338	23,494	109,204,832
APPROPRIATIONS LIMIT								
		37,812,987						
APPROPRIATIONS SUBJECT TO LIMIT		18,864,836						

FUND NAME	GENERAL FUND	FUND BALANCE UNRSRVD/UNDISRTD June 30, 2021 ESTIMATE	TOTAL FINANCE SOURCES		TOTAL FINANCE USES	
			DECREASES TO RESRV/ DISRTS	ADDITIONAL FINANCE SOURCES	FINANCING USES	INCREASES TO RESRV/ DISRTS
0001 GENERAL		4,412,773	400,000	35,900,004	40,712,777	40,689,283
	TOTAL GENERAL FUND	4,412,773	400,000	35,900,004	40,712,777	40,689,283
SPECIAL REVENUE FUNDS						
0002 ROAD		464,813	3,000	13,299,829	13,767,642	13,767,642
0003 FISH AND GAME		9,057	0	1,750	10,807	10,807
0004 CHILD ABUSE PREVENTION		2,241	0	39,300	41,541	41,541
0005 COUNTY FAIR		172,861	0	588,447	761,308	761,308
0009A AUD-CO LOCAL REV 2011		0	0	7,208,668	7,208,668	7,208,668
0011 TITLE III		703,961	0	0	703,961	703,961
0013 DEPT. SOCIAL SERVICES		2,081,498	0	15,527,430	17,608,928	17,608,928
0014 MENTAL HEALTH		1,077,018	0	8,555,683	9,632,701	9,632,701
0015 PUBLIC HEALTH		958,794	0	6,464,416	7,423,210	7,423,210
0016 ALCOHOL & DRUG		47,156	0	985,471	1,032,627	1,032,627
0017 SHERIFF GRANTS		1,546,220	0	3,135,522	4,681,742	4,681,742
001D DA GRANTS		-1,150	0	2,500	1,350	1,350
0025 COUNTY LOCAL REV AB 109		142,824	0	792,768	935,592	935,592
0035 CHILD SUPPORT		-12,537	0	792,554	780,017	780,017
0037 DNA PROP 69		20,612	0	6,434	27,046	27,046
0046 PROB GRANT DEPT (S)		162,661	0	704,165	866,826	866,826
0053 TOBACCO SETTLEMENT		5,531	0	196,776	202,307	202,307
0057 SOLID WASTE GRANTS		18,471	0	20,000	38,471	38,471
0062 RECODERS FUNDS		409,490	0	37,729	447,219	447,219
0063 AC SPAY/NEUTERED		2,838	0	1,000	3,838	3,838
0064 DOMESTIC VIOLENCE		10,313	0	2,010	12,323	12,323
0065 ERDS		15,517	0	12,000	27,517	27,517
0067 HAVA ELECTIONS		48,396	0	421	48,817	48,817

0070	PCDC CDBG GRANT	0	0	0	0	0	0	0
	TOTAL SPECIAL REVENUE FUNDS	7,886,585	3,000	58,374,873	66,264,458	66,264,458	0	66,264,458
	CAPITAL PROJECT FUNDS							
0093	CRIME JUST. CONSTRUCTION	311,800	0	46,600	358,400	358,400	0	358,400
0096	CAPITAL IMPROVEMENT	703,000	0	1,166,197	1,869,197	1,869,197	0	1,869,197
	TOTAL CAPITAL PROJECT FUNDS	1,014,800	0	1,212,797	2,227,597	2,227,597	0	2,227,597
	TOTAL GOVERNMENTAL FUNDS	13,314,158	403,000	95,487,674	109,204,832	109,181,338	23,494	109,204,832
	APPROPRIATIONS LIMIT							
	APPROPRIATIONS SUBJECT TO LIMIT							
				37,812,987				
				18,864,836				

DISTRICT NAME	FUND BALANCE UNRSRVD/UNDSGNED June 30, 2018	TOTAL FINANCE SOURCES		TOTAL FINANCING USES	TOTAL FINANCE USES	TOTAL INCREASES TO RESRV/ DSGNTS	TOTAL FINANCE USES	ESTIMATE
		DECREASES TO RESRV/ DSGNTS	ADDITIONAL FINANCE SOURCES					
<b>COUNTY AIR/FLOOD CONTROL</b>								
0201 AIR POLLUTION CONTRL	40	0	11,000	11,040	11,040	0	0	11,040
0208 PLUMAS FLOOD CONTROL	4,827	0	406,324	351,390	411,151	0	0	411,151
<b>TOTAL CO AIR/FLOOD CONTROL</b>	<b>4,867</b>	<b>0</b>	<b>417,324</b>	<b>362,430</b>	<b>422,191</b>	<b>0</b>	<b>0</b>	<b>422,191</b>
<b>LIGHTING DISTRICTS</b>								
0202 CRESCENT MILLS LIGHTING	-3,230	0	25,818	22,588	22,588	0	0	22,588
0204 QUINCY LIGHTING	58,572	0	141,360	38,451	199,932	0	0	199,932
<b>TOTAL LIGHTING DISTRICTS</b>	<b>55,342</b>	<b>0</b>	<b>167,178</b>	<b>61,039</b>	<b>222,520</b>	<b>0</b>	<b>0</b>	<b>222,520</b>
<b>COMMUNITY SERVICE DISTRICTS</b>								
0206 BECKROUTH CSA	541	0	47,634	48,175	48,175	0	0	48,175
0221 WALKER RANCH CSD	1,279,794	0	126,000	1,405,794	1,405,794	500	500	1,405,794
0223 GRIZZLY RANCH CSD	0	0	0	0	0	0	0	0
<b>TOTAL COMMUNITY SERVICE DISTRICTS</b>	<b>1,280,335</b>	<b>0</b>	<b>173,634</b>	<b>1,453,969</b>	<b>1,453,469</b>	<b>500</b>	<b>500</b>	<b>1,453,969</b>
<b>MISC DISTRICTS</b>								
0215 CSA#11 AMBULANCE	-107	0	133,350	133,243	133,243	0	0	133,243
0219 MONTEREY WATER ISSUES	0	0	0	0	0	0	0	0
<b>TOTAL MISC DISTRICTS</b>	<b>-107</b>	<b>0</b>	<b>133,350</b>	<b>133,243</b>	<b>133,243</b>	<b>0</b>	<b>0</b>	<b>133,243</b>
<b>TOTAL SPECIAL DISTRICTS</b>	<b>1,340,437</b>	<b>0</b>	<b>891,486</b>	<b>2,010,681</b>	<b>2,231,423</b>	<b>500</b>	<b>500</b>	<b>2,231,923</b>

STATE CONTROLLER SCHEDULES  
COUNTY BUDGET ACT  
JANUARY 2010

COUNTY OF PLUMAS  
FUND BALANCE SPECIAL DISTRICT AND OTHER AGENCIES  
FISCAL YEAR 2020-21

SCHEDULE 13

PAGE: 13.1

ACTUAL  
ESTIMATED X

DISTRICT NAME	FUND BALANCE June 30, 2020	LESS: FUND BALANCE-RESRV/DSGNTRD			FUND BALANCE UNRSRV/UNDSTRTD
		TOTAL ENCUMBRANCES	GENERAL/OPR RESERVES	DESIGNATIONS	
<b>COUNTY AIR/FLOOD CONTROL</b>					
0201 AIR POLLUTION CONTRL	40	0	0	0	40
0208 PLUMAS FLOOD CONTROL	4,827	0	0	0	4,827
<b>TOTAL CO AIR/FLOOD CONTROL</b>	<b>4,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,867</b>
<b>LIGHTING DISTRICTS</b>					
0202 CRESCENT MILLS LIGHTING	-3,230	0	0	0	-3,230
0204 QUINCY LIGHTING	58,572	0	0	0	58,572
<b>TOTAL LIGHTING DISTRICTS</b>	<b>55,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,342</b>
<b>COMMUNITY SERVICE DISTRICTS</b>					
0206 BECKMOUTH CSD	541	0	0	0	541
0221 WALKER RANCH CSD	1,424,977	0	145,183	0	1,279,794
0223 GRIZZLY RANCH CSD	0	0	0	0	0
<b>TOTAL COMMUNITY SERVICE DISTRICTS</b>	<b>1,425,518</b>	<b>0</b>	<b>145,183</b>	<b>0</b>	<b>1,280,335</b>
<b>MISC DISTRICTS</b>					
0215 CSA#11 AMBULANCE	-107	0	0	0	-107
0219 MONTEREY WATER ISSUES	0	0	0	0	0
<b>TOTAL MISC DISTRICTS</b>	<b>-107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-107</b>
<b>TOTAL SPECIAL DISTRICTS</b>	<b>1,485,620</b>	<b>0</b>	<b>145,183</b>	<b>0</b>	<b>1,340,437</b>

		FUND TITLE	UNEMPLOYMENT INS RESRV
		SERVICE ACTIVITY	UNEMPLOYMENT INSURANCE
		FUND 0154	FUND 0154
2019-19	2019-20	2020-21	2020-21
ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
OPERATING DETAIL			
OPERATING REVENUE			
PREMIUMS	75,000	34,964	100,000
TOTAL OPERATING REVENUE	75,000	34,964	100,000
OPERATING EXPENSES			
SERVICES & SUPPLIES	82,055	78,309	147,748
TOTAL OPERATING EXPENSES	82,055	78,309	147,748
OPERATING INCOME (LOSS)	-7,055	-43,345	-47,748
NON-OPERATING REVENUES (EXPENSES)			
INTEREST	6,154	5,284	0
TOTAL NON-OPERATING REVENUES (EXP)	6,154	5,284	0
INCOME BEFORE CONTRIBUTIONS/TRANSFERS	-900	-38,061	-47,748
CAPITAL CONTRIBUTIONS	0	0	0
TRANSFERS IN/OUT	0	0	0
CHANGE IN NET ASSETS	-900	-38,061	-47,748
NET ASSETS-BEGINNING BALANCE	325,600	324,700	286,639
NET ASSETS-ENDING BALANCE	324,700	286,639	238,891

STATE CONTROLLER SCHEDULES  
COUNTY BUDGET ACT  
JANUARY 2010

COUNTY OF PLUMAS  
OPERATION OF INTERNAL SERVICE FUND  
FISCAL YEAR 2020-21

		2018-19 ACTUAL	2019-20 ACTUAL	FUND TITLE SERVICE ACTIVITY	2020-21 RECOMMENDED	2020-21 ADOPTED	WC/LIAB INSURANCE INSURANCE FUND 0156
<b>OPERATING REVENUE</b>							
<b>OPERATING REVENUE</b>							
PREMIUMS	1,940,330	2,086,893	2,086,893		2,267,101	2,267,101	
REIMBURSEMENTS	0	0	0		0	0	
<b>TOTAL OPERATING REVENUE</b>	<b>1,940,330</b>	<b>2,086,893</b>	<b>2,086,893</b>		<b>2,267,101</b>	<b>2,267,101</b>	
<b>OPERATING EXPENSES</b>							
SERVICES & SUPPLIES	1,933,076	2,070,356	2,070,356		2,344,085	2,344,085	
TOTAL OPERATING EXPENSES	1,933,076	2,070,356	2,070,356		2,344,085	2,344,085	
OPERATING INCOME (LOSS)	7,254	16,537	16,537		-76,984	-76,984	
<b>NON-OPERATING REVENUES (EXPENSES)</b>							
INTEREST	3,885	0	0		0	0	
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	<b>3,885</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
INCOME BEFORE CONTRIBUTIONS/TRANSFRS	11,139	16,537	16,537		-76,984	-76,984	
Transfers-In/ (Out)							
CHANGE IN NET ASSETS	11,139	16,537	16,537		-76,984	-76,984	
NET ASSETS-BEGINNING BALANCE	143,598	154,737	154,737		171,274	171,274	
NET ASSETS-ENDING BALANCE	154,737	171,274	171,274		94,290	94,290	

STATE CONTROLLER SCHEDULES  
COUNTY BUDGET ACT  
JANUARY 2010

COUNTY OF PLUMAS  
OPERATION OF INTERNAL SERVICE FUND  
FISCAL YEAR 2020-21

SCHEDULE 10  
PAGE: 10.3

OPERATING DETAIL	2018-19 ACTUAL	2019-20 ACTUAL	FUND TITLE SERVICE ACTIVITY	FUND TITLE SERVICE ACTIVITY		2020-21 RECOMMENDED	2020-21 ADOPTED
				OPEB ISF OPEB FUND 0159	OPEB ISF OPEB FUND 0159		
<b>OPERATING REVENUE</b>							
PREMIUMS	586,649	808,397			810,396		810,396
REIMBURSEMENTS	0	0			0		0
TOTAL OPERATING REVENUE	586,649	808,397			810,396		810,396
<b>OPERATING EXPENSES</b>							
SERVICES & SUPPLIES	543,325	1,108,057			810,396		810,396
TOTAL OPERATING EXPENSES	543,325	1,108,057			810,396		810,396
OPERATING INCOME (LOSS)	43,325	-299,660			0		0
NON-OPERATING REVENUES (EXPENSES)							
INTEREST	710	13,844			0		0
TOTAL NON-OPERATING REVENUES (EXP)	710	13,844			0		0
INCOME BEFORE CONTRIBUTIONS/TRANSFRS	44,035	-285,816			0		0
Transfers-In/ (Out)	250,000						
CHANGE IN NET ASSETS	294,035	-285,816			0		0
NET ASSETS-BEGINNING BALANCE	0	294,035			8,219		8,219
NET ASSETS-ENDING BALANCE	294,035	8,219			8,219		8,219

FUND NAME	FUND BALANCE June 30, 2020	TOTAL		LESS: FUND BALANCE-RSRVD/DSGNTD		DESIGNATIONS	FUND BALANCE UNRSRVD/UNDSGNTD	ACTUAL ESTIMATED X
		GENERAL	ENCUMBRANCES	GENERAL/OTHR RESERVES	GENERAL/OTHR RESERVES			
<b>GENERAL FUND</b>								
0001 GENERAL	9,224,974	0	2,000,000	2,812,201	0	2,812,201	4,412,773	
<b>TOTAL GENERAL FUND</b>	<b>9,224,974</b>	<b>0</b>	<b>2,000,000</b>	<b>2,812,201</b>	<b>0</b>	<b>2,812,201</b>	<b>4,412,773</b>	
<b>SPECIAL REVENUE FUNDS</b>								
0002 ROAD	1,654,622	1,189,809	0	0	0	0	464,813	
0003 FISH AND GAME	9,057	0	0	0	0	0	9,057	
0004 CHILD ABUSE PREVENTION	2,241	0	0	0	0	0	2,241	
0005 COUNTY FAIR	172,861	0	0	0	0	0	172,861	
0009A AUD-CO LOCAL REV 2011	0	0	0	0	0	0	0	
0011 TITLE III	703,961	0	0	0	0	0	703,961	
0013 DEPT. SOCIAL SERVICES	2,081,498	0	0	0	0	0	2,081,498	
0014 MENTAL HEALTH	2,967,149	0	1,681,368	208,763	0	0	1,077,018	
0015 PUBLIC HEALTH	1,327,484	0	368,690	0	0	0	958,794	
0016 ALCOHOL & DRUG	47,156	0	0	0	0	0	47,156	
0017 SHERIFF GRANTS	1,546,220	0	0	0	0	0	1,546,220	
001D DA GRANTS	-1,150	0	0	0	0	0	-1,150	
0025 COUNTY LOCAL REV AB 109	142,824	0	0	0	0	0	142,824	
0035 CHILD SUPPORT	154,027	0	166,564	0	0	0	-12,537	
0037 DNA PROP 69	20,612	0	0	0	0	0	20,612	
0046 PROB GRANT DEPT (S)	162,661	0	0	0	0	0	162,661	
0053 TOBACCO SETTLEMENT	307,543	0	302,012	0	0	0	5,531	
0057 SOLID WASTE GRANTS	18,471	0	0	0	0	0	18,471	
0062 RECORDER FUND	409,490	0	0	0	0	0	409,490	
0063 AC SPAY/NEUTERED	2,838	0	0	0	0	0	2,838	

0064	DOMESTIC VIOLENCE	10,313	0	0	0	10,313
0067	HAVA ELECTIONS	48,396	0	0	0	48,396
	TOTAL SPECIAL REVENUE FUNDS	11,788,274	0	3,708,444	208,763	7,871,068
	<b>CAPITAL PROJECT FUNDS</b>					
0093	CRIME JUST. CONSTRUCTION	311,800	0	0	0	311,800
0096	CAPITAL IMPROVEMENT	703,000	0	0	0	703,000
	TOTAL CAPITAL PROJECT FUNDS	1,014,800	0	0	0	1,014,800
	TOTAL GOVERNMENTAL FUNDS	22,028,048	0	5,708,444	208,763	13,298,641

		FUND TITLE SERVICE ACTIVITY	SW PLANNING/OPERATION SOLID WASTE
			FUND 0109
OPERATING REVENUE			
CHARGES FOR SERVICES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 RECOMMENDED
TOTAL OPERATING REVENUE	305,669	353,127	393,500
OPERATING EXPENSES			
SALARIES & BENEFITS	21	19	2,711
SERVICES & SUPPLIES	305,619	220,989	303,882
DEPRECIATION	36,907	0	0
FIXED ASSET	0	0	0
TOTAL OPERATING EXPENSES	342,547	221,008	306,593
OPERATING INCOME (LOSS)	-36,879	132,119	86,907
NON-OPERATING REVENUES (EXPENSES)			
INTEREST	55,892	75,150	27,000
OTHER	9,675	8,850	5,000
TOTAL NON-OPERATING REVENUES (EXP)	65,567	84,000	32,000
INCOME BEFORE CONTRIBUTIONS/TRANSFRS	28,689	216,119	118,907
CLOSURE/POSTCLOSURE RECORDABLE TRANSFRS-IN/ (OUT)	-85,173	-161,669	-118,000
CHANGE IN NET ASSETS	-56,484	54,450	907
NET ASSETS-BEGINNING BALANCE	568,556	512,072	566,522
NET ASSETS-ENDING BALANCE	512,072	566,522	567,429

		FUND	TITLE	AIRPORTS
			SERVICE ACTIVITY	AIRPORT
				FUND 0110
OPERATING DETAIL				
2018-19	2019-20		2020-21	2020-21
ACTUAL	ACTUAL		RECOMMENDED	ADOPTED
OPERATING REVENUE				
CHARGES FOR SERVICES	33,260	0	0	0
SALE OF FUEL	269,432	350,951	375,000	375,000
STATE & FEDERAL FUNDING	109,502	434,264	599,446	599,446
TIMBER TAX	3,514	3,591	3,500	3,500
TOTAL OPERATING REVENUE	415,708	788,806	977,946	977,946
OPERATING EXPENSES				
SALARY & BENEFITS	127,885	122,923	148,739	148,739
SERVICES & SUPPLIES	304,880	368,735	531,451	531,451
DEPRECIATION	665,090			
FIXED ASSET	0	425,571	599,906	599,906
CONTINGENCY	0	0	0	0
TOTAL OPERATING EXPENSES	1,097,855	917,229	1,280,096	1,280,096
OPERATING INCOME (LOSS)	-682,147	-128,423	-302,150	-302,150
NON-OPERATING REVENUES (EXPENSES)				
INTEREST	2,082	2,510	550	550
RENTS & CONCESSIONS	161,081	126,510	135,000	135,000
REFUNDS AND REIMBURSEMENTS	30,000	46,012	139,111	139,111
TOTAL NON-OPERATING REVENUES (EXP)	193,163	175,032	274,661	274,661
INCOME BEFORE CONTRIBUTIONS/TRANSFERS	-488,984	46,609	-27,489	-27,489
TRANSFERS-IN/ (OUT)	0	0	0	0

CHANGE IN NET ASSETS		
NET ASSETS-BEGINNING BALANCE		
NET ASSETS-ENDING BALANCE		
	46,609	-27,489
	5,402,644	4,913,660
	4,913,660	4,960,269
	4,960,269	4,932,780
		-27,489

			FUND TITLE SERVICE ACTIVITY	P. C. TRNST AT H TRANSIT FUND 0115
OPERATING DETAIL	2018-19	ACTUAL	2019-20 ACTUAL	2020-21 RECOMMENDED
OPERATING REVENUE				
CONTRIBUTIONS OTHER AGENCIES	667,762		699,761	769,000
TOTAL OPERATING REVENUE	615,228		699,761	769,000
OPERATING EXPENSES				
SERVICES & SUPPLIES	667,762		768,764	769,000
DEPRECIATION	0		0	0
FIXED ASSET	0		0	0
TOTAL OPERATING EXPENSES	615,228		768,764	769,000
OPERATING INCOME (LOSS)	0		-69,003	0
NON-OPERATING REVENUES (EXPENSES)				
INTEREST	0		0	0
TOTAL NON-OPERATING REVENUES (EXP)	0		0	0
INCOME BEFORE CONTRIBUTIONS/TRANSFRS	0		-69,003	0
TRANSFERS-IN/ (OUT)	0		0	0
CHANGE IN NET ASSETS	0		-69,003	0
NET ASSETS-BEGINNING BALANCE	677,448		677,448	608,445
NET ASSETS-ENDING BALANCE	677,448		608,445	608,445

		FUND TITLE SERVICE ACTIVITY	CSA#12 SENIOR TRANS TRANSPORTATION FUND 0116
OPERATING DETAIL		2019-20 ACTUAL	2020-21 RECOMMENDED
OPERATING REVENUE			
CONTRIBUTIONS OTHER AGENCIES	286,764	316,916	324,566
DONATIONS-CHARGES FOR SVC	7,438	8,463	5,500
STATE FUNDING	30,000	30,000	30,000
TOTAL OPERATING REVENUE	257,891	355,379	360,066
OPERATING EXPENSES			
SALARY & BENEFITS	273,474	285,631	291,315
SERVICES & SUPPLIES	80,515	67,437	65,510
DEPRECIATION	0	0	0
TOTAL OPERATING EXPENSES	346,412	353,068	356,825
OPERATING INCOME (LOSS)	-88,521	2,311	3,241
NON-OPERATING REVENUES (EXPENSES)			
INTEREST	1	0	0
TOTAL NON-OPERATING REVENUES (EXP)	1	0	0
INCOME BEFORE CONTRIBUTIONS/TRNSFRS	-88,520	2,311	3,241
TRANSFERS IN/ (OUT)	33,099	0	500
TRANSFERS IN/ (OUT)		0	0
CHANGE IN NET ASSETS	-9,913	2,311	3,741
NET ASSETS-BEGINNING BALANCE	-13,131	-23,044	-20,733
NET ASSETS-ENDING BALANCE	-23,044	-20,733	-16,992
			-13,251

FUND NAME	FUND BALANCE UNRSV'D/UNSENT'D June 30, 2020	TOTAL FINANCE SOURCES		TOTAL FINANCING USES	TOTAL FINANCE USES INCREASES TO RESRV/ DSGNTS	TOTAL FINANCE USES INCREASES TO RESRV/ DSGNTS
		DECREASES TO RESRV/ DSGNTS	ADDITIONAL FINANCE SOURCES			
<b>GOVERNMENTAL FUNDS</b>						
GENERAL FUND	4,412,773	400,000	35,900,004	40,712,777	40,689,283	23,494
SPECIAL REVENUE FUNDS	7,886,585	3,000	58,374,873	66,264,458	66,264,458	0
CAPITAL PROJECT FUNDS	1,014,800	0	1,212,797	2,227,597	2,227,597	0
DEBT SERVICE FUNDS	0	0				
TOTAL GOVERNMENTAL FUNDS	13,314,158	403,000	95,487,674	109,204,832	109,181,338	23,494
OTHER FUNDS		-701,185	95,890,674 96,591,859			
INTERNAL SERVICE FUNDS			3,177,497	3,177,497	3,302,229	
ENTERPRISE FUNDS			2,807,673	2,807,673	2,830,514	
SPECIAL DISTRICT & OTHER AGENCIES	1,340,437	0	891,486	2,231,923	2,231,423	500
TOTAL ALL FUNDS	14,654,595	-298,185	294,846,863	117,421,925	117,545,504	23,994
						221,376,808
						34,036
						-735,221

115,314,081