

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	RESERVES/ DSGNNTS June 30, 2021	DECREASES		INCREASES		TOTAL RSRV/DSGNTS FOR BUEGT YEAR
		RECOMMENDED	ADOPTED	RECOMMENDED	ADOPTED	
GENERAL FUND						
0001 GENERAL						
GENERAL RESERVES	2,000,000	0	0	0	0	2,000,000
DESIGNATIONS	2,812,201	400,000	400,000	23,494	23,494	2,435,695
TOTAL GENERAL FUND	4,812,201	400,000	400,000	23,494	23,494	4,435,695
SPECIAL REVENUE FUNDS						
0002 ROAD						
GENERAL RESERVES	1,189,809	3,000	3,000	0	0	1,186,809
DESIGNATIONS	0	0	0	0	0	0
TOTAL ROAD FUND	1,189,809	3,000	3,000	0	0	1,186,809
0003 FISH AND GAME						
GENERAL RESERVES	0	0	0	0	0	0
0004 CHILD ABUSE PREVENTION						
DESIGNATIONS	0	0	0	0	0	0
0005 COUNTY FAIR						
DESIGNATIONS	0	0	0	0	0	0
0009 AUD-CO LOCAL REV 2011						
DESIGNATIONS	0	0	0	0	0	0
0011 TITLE III						
DESIGNATIONS	0	0	0	0	0	0
0013 SOCIAL SERVICES						
DESIGNATIONS	0	0	0	0	0	0
0014 MENTAL HEALTH						
DESIGNATIONS	0	0	0	0	0	0

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	1,890,131
0015 PUBLIC HEALTH				
GENERAL RESERVES	368,690	0	0	368,690
DESIGNATIONS	0	0	0	704538
TOTAL PUBLIC HEALTH	368,690	0	0	368,690
0016 ALCOHOL & DRUG				
DESIGNATIONS	0	0	0	0

DESIGNATIONS	0	0	0	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	3,917,206	3,000	812,832	3,000	0	0	3,914,206
CAPITAL PROJECT FUNDS							
0093 CRIME JUST. CONSTRUCTION							
DESIGNATIONS	0	0	0	0	0	0	0
TOTAL CAPITAL PROJECT FUNDS	0	0	0	0	0	0	0
TOTAL BY GOVERNMENTAL FUNDS	8,729,407	403,000	836,326	403,000	23,494	0	8,349,901

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

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

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

FUND NAME	FUND BALANCE UNRSRVD/UNDSGNTD June 30, 2021 ESTIMATE	TOTAL FINANCE SOURCES		TOTAL FINANCE USES		TOTAL FINANCE USES		
		DECREASES TO RESRV/ DSGNTS	ADDITIONAL FINANCE SOURCES	FINANCING USES	INCREASES TO RESRV/ DSGNTS			
GENERAL FUND								
0001 GENERAL	4,412,773	400,000	35,900,004	40,712,777	40,689,283	23,494	40,712,777	4,789,279
TOTAL GENERAL FUND	4,412,773	400,000	35,900,004	40,712,777	40,689,283	23,494	40,712,777	376,506
SPECIAL REVENUE FUNDS								
0002 ROAD	464,813	3,000	13,299,829	13,767,642	13,767,642	0	13,767,642	
0003 FISH AND GAME	9,057	0	1,750	10,807	10,807	0	10,807	
0004 CHILD ABUSE PREVENTION	2,241	0	39,300	41,541	41,541	0	41,541	
0005 COUNTY FAIR	172,861	0	588,447	761,308	761,308	0	761,308	
0009A AUD-CO LOCAL REV 2011	0	0	7,208,668	7,208,668	7,208,668	0	7,208,668	
0011 TITLE III	703,961	0	0	703,961	703,961	0	703,961	
0013 DEPT. SOCIAL SERVICES	2,081,498	0	15,527,430	17,608,928	17,608,928	0	17,608,928	
0014 MENTAL HEALTH	1,077,018	0	8,555,683	9,632,701	9,632,701	0	9,632,701	
0015 PUBLIC HEALTH	958,794	0	6,464,416	7,423,210	7,423,210	0	7,423,210	
0016 ALCOHOL & DRUG	47,156	0	985,471	1,032,627	1,032,627	0	1,032,627	
0017 SHERIFF GRANTS	1,546,220	0	3,135,522	4,681,742	4,681,742	0	4,681,742	
001D DA GRANTS	-1,150	0	2,500	1,350	1,350	0	1,350	
0025 COUNTY LOCAL REV AB 109	142,824	0	792,768	935,592	935,592	0	935,592	
0035 CHILD SUPPORT	-12,537	0	792,554	780,017	780,017	0	780,017	
0037 DNA PROP 69	20,612	0	6,434	27,046	27,046	0	27,046	
0046 PROB GRANT DEPT (S)	162,661	0	704,165	866,826	866,826	0	866,826	
0053 TOBACCO SETTLMNT	5,531	0	196,776	202,307	202,307	0	202,307	
0057 SOLID WASTE GRANTS	18,471	0	20,000	38,471	38,471	0	38,471	
0062 RECORDERS FUNDS	409,490	0	37,729	447,219	447,219	0	447,219	
0063 AC SPAY/NEUTERED	2,838	0	1,000	3,838	3,838	0	3,838	
0064 DOMESTIC VIOLENCE	10,313	0	2,010	12,323	12,323	0	12,323	
0065 ERDS	15,517	0	12,000	27,517	27,517	0	27,517	
0067 HAVA ELECTIONS	48,396	0	421	48,817	48,817	0	48,817	

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

DISTRICT NAME	TOTAL FINANCE SOURCES			TOTAL FINANCE USES			
	FUND BALANCE UNRSKVD/UNDSGNTD June 30, 2018 ESTIMATE	DECREASES TO RESRV/ DSGNTS	ADDITIONAL FINANCE SOURCES	TOTAL FINANCE SOURCES	FINANCING USES	INCREASES TO RESRV/ DSGNTS	TOTAL FINANCE USES
COUNTY AIR/FLOOD CONTROL							
0201 AIR POLLUTION CONTRL	40	0	11,000	11,040	11,040	0	11,040
0208 FLUMAS FLOOD CONTROL	4,827	0	406,324	351,390	411,151	0	411,151
TOTAL CO AIR/FLOOD CONTROL	4,867	0	417,324	362,430	422,191	0	422,191
LIGHTING DISTRICTS							
0202 CRESCENT MILLS IGHING	-3,230	0	25,818	22,588	22,588	0	22,588
0204 QUINCY LIGHTING	58,572	0	141,360	38,451	199,932	0	199,932
TOTAL LIGHTING DISTRICTS	55,342	0	167,178	61,039	222,520	0	222,520
COMMUNITY SERVICE DISTRICTS							
0206 BECKKOURTH CSA	541	0	47,634	48,175	48,175	0	48,175
0221 WALKER RANCH CSD	1,279,794	0	126,000	1,405,794	1,405,294	500	1,405,794
0223 GRIZZLY RANCH CSD	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICE DISTRICTS	1,280,335	0	173,634	1,453,969	1,453,469	500	1,453,969
MISC DISTRICTS							
0215 CSA#11 AMBULANCE	-107	0	133,350	133,243	133,243	0	133,243
0219 MONTEREY WATER ISSUES	0	0	0	0	0	0	0
TOTAL MISC DISTRICTS	-107	0	133,350	133,243	133,243	0	133,243
TOTAL SPECIAL DISTRICTS	1,340,437	0	891,486	2,010,681	2,231,423	500	2,231,923

ACTUAL
 ESTIMATED X

DISTRICT NAME	TOTAL FUND BALANCE June 30, 2020	LESS: FUND BALANCE-RSRVD/DSGNTD GENERAL/OTHR	ENCUMBRANCES RESERVES	DESIGNATIONS	FUND BALANCE UNRSRVD/UNDSGNTD
COUNTY AIR/FLOOD CONTROL					
0201 AIR POLLUTION CONTRL	40	0	0	0	40
0208 FLUMAS FLOOD CONTROL	4,827	0	0	0	4,827
TOTAL CO AIR/FLOOD CONTROL	4,867	0	0	0	4,867
LIGHTING DISTRICTS					
0202 CRESCENT MILLS LGHTNG	-3,230	0	0	0	-3,230
0204 QUINCY LIGHTING	58,572	0	0	0	58,572
TOTAL LIGHTING DISTRICTS	55,342	0	0	0	55,342
COMMUNITY SERVICE DISTRICTS					
0206 BECKWOURTH 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
TOTAL COMMUNITY SERVICE DISTRICTS	1,425,518	0	145,183	0	1,280,335
MISC DISTRICTS					
0215 CSA#11 AMBULANCE	-107	0	0	0	-107
0219 MONTEREY WATER ISSUES	0	0	0	0	0
TOTAL MISC DISTRICTS	-107	0	0	0	-107
TOTAL SPECIAL DISTRICTS	1,485,620	0	145,183	0	1,340,437

OPERATING DETAIL	2018-19 ACTUAL	2019-20 ACTUAL	FUND TITLE		2020-21 ADOPTED
			2020-21 RECOMMENDED	UNEMPLOYMENT INS RESRV INSURANCE FUND 0154	
OPERATING REVENUE					
PREMIUMS	75,000	34,964	100,000	100,000	100,000
TOTAL OPERATING REVENUE	75,000	34,964	100,000	100,000	100,000
OPERATING EXPENSES					
SERVICES & SUPPLIES	82,055	78,309	147,748	147,748	147,748
TOTAL OPERATING EXPENSES	82,055	78,309	147,748	147,748	147,748
OPERATING INCOME (LOSS)	-7,055	-43,345	-47,748	-47,748	-47,748
NON-OPERATING REVENUES (EXPENSES)					
INTEREST	6,154	5,284	0	0	0
TOTAL NON-OPERATING REVENUES (EXP)	6,154	5,284	0	0	0
INCOME BEFORE CONTRIBUTIONS/TRNSFRS	-900	-38,061	-47,748	-47,748	-47,748
CAPITAL CONTRIBUTIONS	0	0	0	0	0
TRANSFERS IN/OUT	0	0	0	0	0
CHANGE IN NET ASSETS	-900	-38,061	-47,748	-47,748	-47,748
NET ASSETS-BEGINNING BALANCE	325,600	324,700	286,639	286,639	286,639
NET ASSETS-ENDING BALANCE	324,700	286,639	238,891	238,891	238,891

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

OPERATING DETAIL	2018-19 ACTUAL	2019-20 ACTUAL	FUND TITLE		OPER ISF OPER FUND 0159
			2020-21 RECOMMENDED	2020-21 ADOPTED	
OPERATING REVENUE					
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
OPERATING EXPENSES					
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/TRANSFERS	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	TOTAL FUND BALANCE June 30, 2020	ENCUMBRANCES	LESS: FUND BALANCE-RSRVD/DSGNTD GENERAL/OTHR RESERVES	DESIGNATIONS	ACTUAL	
					ESTIMATED	X
GENERAL FUND						
0001 GENERAL	9,224,974	0	2,000,000	2,812,201	4,412,773	
TOTAL GENERAL FUND	9,224,974	0	2,000,000	2,812,201	4,412,773	
SPECIAL REVENUE FUNDS						
0002 ROAD	1,654,622		1,189,809	0	464,813	
0003 FISH AND GAME	9,057	0	0	0	9,057	
0004 CHILD ABUSE PREVENTION	2,241	0	0	0	2,241	
0005 COUNTY FAIR	172,861	0	0	0	172,861	
0009A AUD-CO LOCAL REV 2011	0	0	0	0	0	
0011 TITLE III	703,961	0	0	0	703,961	
0013 DEPT. SOCIAL SERVICES	2,081,498	0	0	0	2,081,498	
0014 MENTAL HEALTH	2,967,149	0	1,681,368	208,763	1,077,018	
0015 PUBLIC HEALTH	1,327,484	0	368,690	0	958,794	
0016 ALCOHOL & DRUG	47,156	0	0	0	47,156	
0017 SHERIFF GRANTS	1,546,220	0	0	0	1,546,220	
001D DA GRANTS	-1,150	0	0	0	-1,150	
0025 COUNTY LOCAL REV AB 109	142,824	0	0	0	142,824	
0035 CHILD SUPPORT	154,027	0	166,564	0	-12,537	
0037 DNA PROP 69	20,612	0	0	0	20,612	
0046 PROB GRANT DEPT(S)	162,661	0	0	0	162,661	
0053 TOBACCO SETTLMNT	307,543	0	302,012	0	5,531	
0057 SOLID WASTE GRANTS	18,471	0	0	0	18,471	
0062 RECORDERS FUNDS	409,490	0	0	0	409,490	
0063 AC SPAY/NEUTERED	2,838	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
	CAPITAL PROJECT FUNDS					
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

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

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

CHANGE IN NET ASSETS	-488,984	46,609	-27,489	-27,489
NET ASSETS-BEGINNING BALANCE	5,402,644	4,913,660	4,960,269	4,960,269
NET ASSETS-ENDING BALANCE	4,913,660	4,960,269	4,932,780	4,932,780

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

FUND TITLE
 SERVICE ACTIVITY
 P.C. TRNST ATH
 TRANSIT
 FUND 0115

OPERATING DETAIL	2018-19 ACTUAL	2019-20 ACTUAL	FUND TITLE		2020-21 ADOPTED
			SERVICE ACTIVITY	2020-21 RECOMMENDED	
OPERATING REVENUE					
CONTRIBUTIONS OTHER AGENCIES	286,764	316,916	324,566	324,566	324,566
DONATIONS-CHARGES FOR SVC	7,438	8,463	5,500	5,500	5,500
STATE FUNDING	30,000	30,000	30,000	30,000	30,000
TOTAL OPERATING REVENUE	257,891	355,379	360,066	360,066	360,066
OPERATING EXPENSES					
SALARY & BENEFITS	273,474	285,631	291,315	291,315	291,315
SERVICES & SUPPLIES	80,515	67,437	65,510	65,510	65,510
DEPRECIATION	0	0	0	0	0
TOTAL OPERATING EXPENSES	346,412	353,068	356,825	356,825	356,825
OPERATING INCOME (LOSS)	-88,521	2,311	3,241	3,241	3,241
NON-OPERATING REVENUES (EXPENSES)					
INTEREST	1	0	0	0	0
TOTAL NON-OPERATING REVENUES (EXP)	1	0	0	0	0
INCOME BEFORE CONTRIBUTIONS/TRNSFRS	-88,520	2,311	3,241	3,241	3,241
TRANSFERS IN/(OUT)	33,099	0	500	500	500
TRANSFERS IN/(OUT)		0	0	0	0
CHANGE IN NET ASSETS	-9,913	2,311	3,741	3,741	3,741
NET ASSETS-BEGINNING BALANCE	-13,131	-23,044	-20,733	-20,733	-16,992
NET ASSETS-ENDING BALANCE	-23,044	-20,733	-16,992	-16,992	-13,251

