

**2025–2026 Contra Costa County
Civil Grand Jury**

The Cost of Adult Detention Facilities

Report 2606
May 14, 2026

Approved by the Grand Jury



Brenda Balingit

GRAND JURY FOREPERSON

5/19/26

Date

Accepted for Filing



Hon. Terri Mockler

JUDGE OF THE SUPERIOR COURT

5/18/26

Date



SUMMARY

In 2025, the Average Daily Population (ADP) of the jails operated by Contra Costa County was less than 50% of capacity. This is due to a number of complex and overlapping factors: public policy shifts, changing incarceration philosophy post-Covid, and a reduction in crime requiring jail time. Despite the declining populations, the cost of maintaining the jails remains relatively constant.

The Sheriff's Office (which manages adult custody) balances ensuring sufficient staff and space should incarceration needs increase and being stewards of the resources the County expends to keep that space available. Staffing the facilities and providing the physical and mental health resources required by the incarcerated population in 2025 resulted in an average daily cost per inmate of \$396, or \$144,635 on an annual basis. These costs merit the attention of County residents and the Board of Supervisors (Board).

BACKGROUND

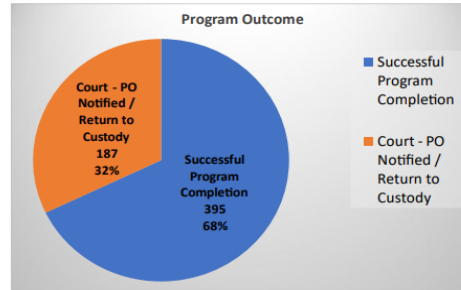
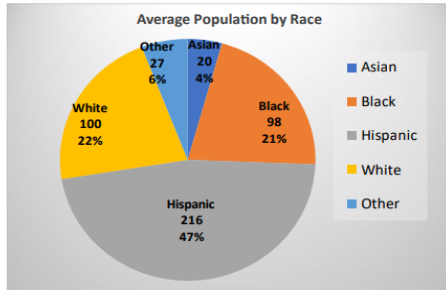
The primary costs of detention are twofold:

- Incarceration expenses for physical security (jail space, sworn officers, support staff), paid by the Sheriff's Office
- Support for mental and physical health needs of inmates, paid by Detention Health, a department of Contra Costa County Health

In 2020, California passed legislation (AB 1185) enabling counties to create oversight committees for sheriff's departments. In lieu of an oversight body, the Board voted to require that the Sheriff's Office provide the Board with quarterly oversight reports. The initial report included 16 slides with data about the first quarter of 2023.

In response to ongoing detailed questions and requests by the Supervisors, the quarterly presentation had grown to 46 slides by the third quarter of 2024. One slide in that presentation set out the costs of detention, as contrasted with the costs of the "Custody Alternative Facility" or CAF (i.e., Work Alternative Program, alcohol monitoring and electronic home detention):

Custody Alternative Facility



FY 23/24 Operating Costs CAF vs Detention

FY 23/24	CAF	Detention
Incarcerated Person Average Daily Cost	\$36	\$268

CAF operated with a \$4,986,885 budget for fiscal year 23-24

The reported operating costs are calculated once per year based on approved Sheriff’s Department budgets and have varied little since the initial inclusion of the slide. The Quarterly Sheriff’s Oversight Report for the fourth quarter of 2025 compares the \$29 daily cost of CAF to the \$257 cost of detention. As part of its mandated work examining the county detention facilities, the Grand Jury wanted to better understand these costs.

Contra Costa County maintains four adult custody facilities—Martinez Detention Facility (MDF), West County Detention Facility (WCDF), Marsh Creek Detention Facility (MCDF), and CAF—all of which the Grand Jury visited during this investigation. The total average cost of in-custody detention as supplied by the County Administrator’s Office (CAO), including additional services not borne by the Sheriff’s Department, is \$396 per day, \$139 more than what is set out in the most recent Quarterly Oversight Report, which is based solely on the Sheriff’s Department budget.

An audit of the detention facilities could determine the true costs of detention and where these costs can be reduced. Before that can happen, however, it is necessary to develop an accurate, transparent, and consistent methodology for identifying and reporting the costs.

DISCUSSION

The Grand Jury obtained costs for County adult detention facilities from 2016 to the present (Appendix A). For clarity, the discussion of this information is divided into sections: Adult Detention Facilities (with a separate subsection on MCDF), CAF, and the Sheriff’s Office Community Transparency Portal.

Adult Detention Facilities

The three primary detention facilities meet different needs among the adult incarcerated population.

- MDF is located in downtown Martinez, easily accessible to both courthouses. It is a maximum-security facility that provides intake for all individuals arrested in the County. The maximum capacity of MDF is 695; the ADP in 2025 was 430 (62% of capacity).
- WCDF is a medium-security facility located on the Richmond waterfront. It currently has a maximum capacity of 1,096. In 2025, the ADP at WCDF was 490 (45% of capacity).
- MCDF is often referred to as “The Farm.” Built on the side of Mt. Diablo, it is a minimum-security jail with dorm-like facilities capable of housing up to 188 people. The 2025 ADP was 37 (20% of capacity). The site also includes a separate law enforcement training facility.

Using the ADP as provided in the final Sheriff’s Quarterly Oversight Report of 2025 and the net cost (for Fiscal Year 2024/25) provided by the County Administrator’s Office (Appendix B), the Grand Jury calculated the share of the daily cost of incarceration (including \$7,168,238 in transit services) paid for by the Sheriff’s Office (Table 1). The final column is the annual cost divided by 365 divided by the ADP.

Table 1. Detention Costs Attributed the Sheriff’s Office Budget

Facility	ADP	Cost	Daily cost per inmate
Martinez Detention Facility	430	\$43,500,010	\$277
West County Detention Facility	490	\$36,313,095	\$203
Marsh Creek Detention Facility	37	\$7,460,463	\$552

Averaged, these numbers square roughly with the information provided in the Sheriff’s Quarterly Oversight Report for the fourth quarter 2025, i.e., \$256 per day to house someone in detention.

The costs of detention, however, are not borne by the Sheriff’s Office alone. Detention Health provides mental and physical health services to incarcerated individuals. The costs for these services, which are set out in the Detention Health Data (Appendix C), are not divided according to detention facility: MDF uses a single cost center, while WCDF and MCDF share another.

- Detention Health at MDF: \$33,534,526
- Detention Health at MCDF and WCDF: \$10,352,210

Together, there is an ADP of 527 at WCDF and MCDF (490 +37). In other words, 93% of the \$10,352,210 health services cost can be proportionately attributed to WCDF and 7% to MCDF.

- Detention Health at WCDF: \$9,627,555
- Detention Health at MCDF: \$724,654

The costs of mental health services—\$7,255,581—are attributed to a single cost center. Again, using proportionate ADP to determine the percentage to assign to each facility, the Grand Jury

calculates that if the ADP at MDF is 430, and the ADP at WCDF is 490, and the ADP at MCDF is 37, the costs to provide mental health services can be distributed as follows:

- MDF is 45% of \$7,255,581 or \$3,265,011
- WCDF is 51% of \$7,255,581 or \$3,700,346
- MCDF is 4% of \$7,255,581 or \$290,223

Table 2 now reveals a more complete detention cost picture.

Table 2. Sheriff’s Office and Detention Health Costs

Facility	ADP	Sheriff’s Department	Detention Health Services	Detention Mental Health Services	Total	Average daily cost per person
MDF	430	\$43,471,692	\$33,534,526	\$3,265,011	\$80,271,229	\$511
WCDF	490	\$36,384,777	\$9,627,555	\$3,700,346	\$49,712,618	\$278
MCDF	37	\$7,460,463	\$724,654	\$290,223	\$8,475,340	\$627
Total	957				\$138,459,187	\$396

In other words, combining the Sheriff’s Department costs and Detention Health costs and dividing that total by ADP, the average cost of adult detention is \$396 per day.

It is understandable that the Sheriff’s Quarterly Oversight Report takes into account only the Sheriff’s Office direct expenses. Detention Health, a division of Contra Costa County Health, provides the services for mental and physical health and bears those costs. Excluding health services when publishing the costs to house detainees, however, understates the overall cost to the County, which is 54% higher (\$396) than the costs to the Sheriff’s Department indicated in the Quarterly Oversight Report (\$257).

The medical services provided in detention facilities include a broad range of care for incarcerated individuals. Those services are required. In October 2020, the County settled a class action lawsuit brought on behalf of inmates in County detention facilities regarding alleged inadequate medical and mental health care. The County and the class entered into a Consent Decree that obligated the County to institute remedial plans for improvements in medical and mental health care over a period of five years, including construction of a new facility—West County Re-entry, Treatment, and Housing or WRTH—located on the grounds of WCDF. This 288-bed facility (scheduled to open in May 2026) is designed to improve conditions for incarcerated individuals by offering specialized medical and behavioral healthcare, alongside re-entry and rehabilitation programs.

Additionally, there are other costs that might not be captured in the current reporting on detention facilities, such as costs associated with education and ministry. Accordingly, it is not possible for the Grand Jury to definitively assess the total costs of detention facilities.

Marsh Creek Detention Facility

MCDF deserves special mention. In 2025, the ADP ranged from 32 to 47, with an annual ADP of 37 in a facility that can accommodate 188. Since 2020 the annual ADP at MCDF has not exceeded 41. Even though MCDF is a minimum-security facility, because it has so few detainees it costs twice as much to run per person as WCDF.

MCDF is staffed by four sergeants and nine deputy sheriffs. The facility employs two cooks and one detention service worker (janitorial staff). Additionally, MCDF has two nurses assigned to the facility who are employed by Detention Health and are responsible for providing medical care to inmates. Teaching staff employed by the Contra Costa County Office of Education provide educational instruction to detainees.

Structural reasons exist for MCDF to operate at 20% of capacity. Incarceration there is limited to detainees who meet certain attributes: no significant medical or mental health care needs, low level of crime, minimal time to release, and no history of escape attempts. Also, because MCDF is so far from the county population center, even those who are qualified for transfer often prefer to remain in WCDF where they are closer to friends and family.

These factors—distance from the rest of the County, cost per detainee, and under-utilization—have caused the Board to explore, as recently as 2020, permanent closure of the facility. (MCDF did close in 2020 during the first four months of the Covid pandemic.) The Grand Jury recognizes that that closing MCDF will not result in a full “saving” of the approximately \$8 million spent there annually. However, there is potential for savings in the costs of running the facility, and there is a benefit or a possibility of generating revenue if the property is repurposed or sold. Either of these could be accomplished while still maintaining the training facility that shares the property.

Custody Alternative Facility (CAF)

CAF provides three alternatives to in-person custody: the Work Alternative Program (WAP), Secure Continuous Remote Alcohol Monitoring (SCRAM), and Electronic Home Detention (EHD). The Sheriff’s Quarterly Oversight Report indicates that the cost for CAF is determined by dividing the facility budget (approximately \$5 million) by the total number of people enrolled in the program to get an average daily cost in the last three years ranging from \$29 to \$36 per day.

Of the 2,272 people enrolled in CAF, 1,471 participated in WAP. Although supervisors monitor WAP clients while they are working, the costs of this program are largely administrative: finding and contracting with appropriate employers, assigning clients to work sites, and ensuring that they complete their time as required.

Thus, WAP is less costly to administer than either SCRAM or EHD, both of which require deputies and/or specialists to track and install ankle monitors, to interface with third-party vendors, and to provide oversight and home inspections. Including the large number of clients on WAP when calculating average CAF costs understates the costs of SCRAM and EHD. Setting

aside the issue of whether CAF is a good use of County resources, the cost data reported by the Sheriff's Office reveals only the aggregate costs of operating CAF.

Sheriff's Office Community Transparency Portal

In April 2026, the Sheriff's Office initiated a community Transparency Portal. The portal sets out online much of the data included in the Sheriff's Quarterly Oversight Report to the Board. As of this writing, the portal is not active; however, when it was, it did not include information regarding the costs of detention.

FINDINGS

F1. The Sheriff's Quarterly Oversight Report to the Board of Supervisors regarding the cost of detention borne by the Sheriff's Department does not include costs borne by other County departments, such as the costs of medical and mental health services.

F2. In 2025, the average daily cost to detain an adult in custody at the County's three detention facilities, including mental and medical services, was \$396.

F3. At \$627 per day, Marsh Creek Detention Facility (MCDF) costs more to house inmates than Martinez Detention Facility (\$511) or West County Detention Facility (\$278).

F4. MCDF operates at 20% of its capacity.

F5. The Custody Alternative Facility (CAF) does not separately report the costs of the programs it administers: Sheriff's Work Alternative Program, Secure Continuous Remote Alcohol Monitoring, and Electronic Home Detention.

F6. The most recently available Sheriff's Community Transparency Portal does not report the costs to manage the adult detention facilities.

RECOMMENDATIONS

R1. By January 1, 2027, the Board should consider requiring an audit to determine the full costs of adult detention facilities.

R2. Upon completion of the audit and no later than June 30, 2027, the Board should consider directing the auditor to report on the review of the full costs of operating each of the adult detention facilities.

R3. By October 31, 2026, the Sheriff's Office should consider clarifying in its Quarterly Oversight Report that the detention costs reflect only the Sheriff's Office costs.

R4. By January 1, 2027, the Board should consider directing the Sheriff's Office and the County Administrator's Office to identify a methodology for determining and reporting the full costs of the adult detention facilities operated by Contra Costa County.

R5. By July 1, 2027, the Board should consider directing the Sheriff’s Office to close MCDF.

R6. By December 31, 2026, the Board should consider directing the Sheriff’s Office to collect and report operating cost data separately for each CAF program.

REQUEST FOR RESPONSES

Pursuant to California Penal Code § 933(b) et seq. and California Penal Code § 933.05, the 2025-2026 Contra Costa County Civil Grand Jury requests responses from the following governing bodies:

Responding Agency	Findings	Recommendations
Sheriff’s Office	F1 - F6	R3, R4, R5, R6
Board of Supervisors	F1	R1, R2, R5, R6

These responses must be provided in the format and by the date set forth in the cover letter that accompanies this report. An electronic copy of these responses in the form of a Word document should be sent by e-mail to ctadmin@contracosta.courts.ca.gov and a hard (paper) copy should be sent to:

Civil Grand Jury – Foreperson
725 Court Street
P.O. Box 431
Martinez, CA 94553-0091

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.

APPENDIX A

Detention Facility	Department	2017-18 Adjusted	2017-18 Actuals	2018-19 Adjusted	2018-19 Actuals	2019-20 Adjusted	2019-20 Actuals
Custodial Alternative	Sheriff	\$ 3,848,285	\$ 3,851,063	\$ 3,999,019	\$ 4,125,938	\$ 4,542,219	\$ 4,267,108
Martinez Detention	Sheriff, Health Detention, Health MH	\$ 50,561,102	\$ 49,597,590	\$ 50,422,588	\$ 51,358,658	\$ 54,886,520	\$ 37,106,620
West County	Sheriff, Health Detention, Health MH	\$ 30,222,406	\$ 32,674,232	\$ 31,897,347	\$ 32,892,118	\$ 26,469,017	\$ 25,666,678
Marsh Creek	Sheriff	\$ 3,783,984	\$ 4,057,204	\$ 4,491,873	\$ 5,157,143	\$ 5,488,110	\$ 3,889,667
Other: Detention Transportator	Sheriff	\$ 4,825,834	\$ 5,223,394	\$ 5,541,491	\$ 5,520,773	\$ 5,903,013	\$ 5,718,191

Detention Facility	Department	2020-21 Adjusted	2020-21 Actuals	2021-22 Adjusted	2021-22 Actuals	2022-23 Adjusted	2022-23 Actuals
Custodial Alternative	Sheriff	\$ 4,680,363	\$ 3,835,139	\$ 4,387,281	\$ 4,121,521	\$ 4,653,692	\$ 4,469,538
Martinez Detention	Sheriff, Health Detention, Health MH	\$ 52,566,694	\$ 23,004,071	\$ 61,820,577	\$ 59,736,046	\$ 70,092,705	\$ 70,672,399
West County	Sheriff, Health Detention, Health MH	\$ 31,767,747	\$ 39,621,962	\$ 35,257,254	\$ 37,645,160	\$ 34,167,155	\$ 34,700,831
Marsh Creek	Sheriff	\$ 5,748,175	\$ 3,413,742	\$ 5,801,387	\$ 6,313,671	\$ 6,099,024	\$ 6,002,269
Other: Detention Transportator	Sheriff	\$ 6,069,557	\$ 1,631,607	\$ 6,455,968	\$ 6,484,691	\$ 6,532,631	\$ 5,589,791

Detention Facility	Department	2023-24 Adjusted	2023-24 Actuals	2024-25 Adjusted	2024-25 Actuals	2025-26 Adjusted Total
Custodial Alternative	Sheriff	\$ 4,986,884	\$ 4,613,286	\$ 4,754,854	\$ 4,424,914	\$ 5,027,981
Martinez Detention	Sheriff, Health Detention, Health MH	\$ 72,224,028	\$ 74,093,736	\$ 83,089,151	\$ 82,560,641	\$ 84,090,132
West County	Sheriff, Health Detention, Health MH	\$ 37,611,158	\$ 40,159,531	\$ 44,411,344	\$ 44,703,374	\$ 55,504,624
Marsh Creek	Sheriff	\$ 6,898,663	\$ 6,588,822	\$ 6,278,651	\$ 7,174,034	\$ 6,605,971
Other: Detention Transportator	Sheriff	\$ 6,896,734	\$ 6,058,687	\$ 7,081,449	\$ 7,168,238	\$ 7,474,804

APPENDIX B

Detention Facilities Total Operating Expenditures, Fiscal Years 2023-2025						
Detention Facility	Department	Cost Centers	2023-24 Actuals	2024-25 Actuals	Check	Check
Custodial Alternative	Sheriff	2571	\$ 4,613,286	\$ 4,424,914	\$ (0)	\$ -
Martinez Detention	Sheriff, Health Detention, Health MH	2578 SO Detention 5700 HSD Infirmary 5710 HSD MH	\$ 74,093,736	\$ 82,560,641	\$ (0)	\$ (0)
West County	Sheriff, Health Detention, Health MH	2580 SO Detention 5701 HSD Infirmary 5711 HSD MH	\$ 40,159,531	\$ 44,703,374	\$ -	\$ -
Marsh Creek	Sheriff	2585	\$ 6,588,822	\$ 7,174,034	\$ (0)	\$ -
Other: Detention Transportation	Sheriff	2575	\$ 6,058,687	\$ 7,168,238	\$ -	\$ (0)

Account	2023-24 Actuals	2024-25 Actuals
0300 - CUSTODY SERVICES BUREAU		
2578 - MARTINEZ DETENTION FACILITY		
Summary		
Expense		
E1000 - Salaries And Benefits	34,526,095	36,014,146
E2000 - Services And Supplies	4,477,972	4,518,627
E3000 - Other Charges	3,692	693
E4000 - Fixed Assets	7,294	12,245
E5000 - Expenditure Transfers	-113,230	-127,246
Expense Total	38,901,822	40,418,466
Revenue		
R0600 - Charges For Services	129,761	139,576
R0800 - Miscellaneous Revenue	0	4,587
Revenue Total	129,761	144,163
Net Cost:	38,772,061	40,274,303
Account Detail		
Expense		
1011 - Permanent Salaries	16,366,707	17,152,355
1013 - Temporary Salaries	22,467	33,348
1014 - Permanent Overtime	5,292,969	6,396,716
1015 - Deferred Comp	27,628	22,054
1019 - Comp & SDI Recoveries	-272,522	-273,463
1042 - FICA/Medicare	510,718	547,357
1043 - Ret Exp-Pre 97 Retirees	0	42,670
1044 - Retirement Expense	9,077,539	7,909,758
1060 - Employee Group Insurance	2,082,742	2,240,503
1063 - Unemployment Insurance	42,082	46,474
1070 - Workers Comp Insurance	1,375,764	1,896,363
2100 - Office Expense	79,185	99,775
2102 - Books-Periodicals-Subscriptions	394	1,279
2103 - Postage	1,261	1,690
2110 - Communications	23,869	26,084
2111 - Telephone Exchange Service	51,789	31,546
2120 - Utilities	0	0
2130 - Small Tools and Instruments	238	1,489
2131 - Minor Furniture/Equipment	15,613	27,645
2132 - Minor Computer Equipment	11,361	1,200
2141 - Pharmaceutical Supplies	0	7,683
2150 - Food	1,263,908	1,610,686

2160 - Clothing & Personal Supplies	216,849	222,159
2170 - Household Expense	438,055	370,056
2200 - Memberships	130	0
2250 - Rents and Leases-Equipment	101,349	91,139
2262 - Building Occupancy Costs	24,524	24,546
2265 - Bldg Lifecycle Costs	250,483	245,966
2270 - Maintenance - Equipment	77,770	26,447
2276 - Mntn Radio-Electronic Equipment	7,454	0
2281 - Maintenance of Buildings	0	0
2284 - Requested Maintenance	1,314,690	972,759
2300 - Transportation and Travel	1,847	3,995
2301 - Auto Mileage Employees	73	190
2302 - Use of Co Vehicle/Equipment	0	0
2303 - Other Travel Employees	18,242	22,573
2305 - Freight Drayage Express	0	22,275
2310 - Non Cnty Prof/Spcldz Svcs	311,090	262,643
2315 - Data Processing Services	146,584	368,013
2316 - Data Processing Supplies	18,541	0
2326 - Information Security Charges	37,082	0
2331 - GSD Courier Svc	4,124	4,230
2335 - Other Telecom Charges	17,103	21,108
2467 - Training & Registrations	15,403	17,822
2479 - Other Special Departmental Exp	28,961	31,181
2491 - Cash Shortage Reimbursement	0	450
3560 - Depreciation	0	0
3611 - Interfund Exp - Gov/Gov	1,598	108
3612 - Interfund Exp - Gov/Ent	2,094	585
4948 - Miscellaneous Equipment	0	0
4952 - Institutional Equip & Furniture	7,294	12,245
5011 - Reimbursements-Gov/Gov	23,967	11,445
5022 - Intrafund-Trans-Services	-137,196	-138,691
Expense Total	38,901,822	40,418,466
Revenue		
9673 - Cafeteria Receipts	129,761	139,576
9975 - Misc Non-Taxable Revenue	0	4,587
Revenue Total	129,761	144,163
0300 Expense	38,901,822	40,418,466
0300 Revenue	129,761	144,163
0300 Net Cost:	38,772,061	40,274,303

Account	2023-24 Actuals	2024-25 Actuals
0301 - HLTH SVCS-DETENTION INMATES		
5700 - MARTINEZ DETENTION INFIRMARY		
Summary		
Expense		
E1000 - Salaries And Benefits	21,311,360	24,442,762
E2000 - Services And Supplies	5,900,166	10,167,972
E3000 - Other Charges	74,946	35,799
E4000 - Fixed Assets	48,699	160,462
E5000 - Expenditure Transfers	59,336	6,844
Expense Total	27,394,507	34,813,839
Revenue		
R9500 - Intergovernmental Revenue	0	0
R9600 - Charges For Services	1,184,263	1,278,105
R9800 - Miscellaneous Revenue	469	1,208
Revenue Total	1,184,732	1,279,313
Net Cost:	26,209,775	33,534,526
Account Detail		
Expense		
1011 - Permanent Salaries	11,452,914	13,239,468
1013 - Temporary Salaries	2,143,986	2,346,014
1014 - Permanent Overtime	352,843	632,492
1015 - Deferred Comp	41,432	52,175
1017 - Perm Physicians Salaries	1,164,668	1,467,808
1018 - Perm Phys Addnl Duty Pay	44,279	57,118
1019 - Comp & SDI Recoveries	-5,701	-24,797
1042 - FICA/Medicare	1,010,236	1,165,782
1043 - Ret Exp-Pre 97 Retirees	0	11,744
1044 - Retirement Expense	2,641,848	2,436,644
1060 - Employee Group Insurance	1,783,706	2,226,536
1061 - Retiree Health Insurance	338,572	365,661
1063 - Unemployment Insurance	30,399	35,577
1070 - Workers Comp Insurance	312,176	430,540
2100 - Office Expense	43,550	57,801
2102 - Books-Periodicals-Subscriptions	113	2,115
2103 - Postage	5,189	569
2110 - Communications	17,286	23,873
2111 - Telephone Exchange Service	17,053	14,065
2130 - Small Tools and Instruments	11,609	21,214
2131 - Minor Furniture/Equipment	10,772	123,104
2132 - Minor Computer Equipment	12,134	35,064
2140 - Medical & Lab Supplies	115,841	156,352
2141 - Pharmaceutical Supplies	2,760,771	3,643,307
2150 - Food	960	0

2160 - Clothing & Personal Supplies	37,614	21,664
2170 - Household Expense	675	3,212
2190 - Publications & Legal Notices	89,506	84,495
2200 - Memberships	906	2,817
2250 - Rents and Leases-Equipment	167,891	227,827
2251 - Computer Software Cost	2,500	25,743
2260 - Rents & Leases - Property	8,770	8,059
2284 - Requested Maintenance	76,378	246,054
2286 - Non-Cap Imps - Mtce	15,793	5,312
2300 - Transportation and Travel	470	5,552
2301 - Auto Mileage Employees	14,548	10,727
2302 - Use of Co Vehicle/Equipment	336	0
2303 - Other Travel Employees	101	480
2305 - Freight Drayage Express	7,594	0
2310 - Non Cnty Prof/Spclzd Svcs	787,365	1,252,973
2314 - Contracted Temporary Help	473,677	107,838
2315 - Data Processing Services	85,227	230,297
2316 - Data Processing Supplies	16,050	0
2320 - Outside Medical Services	29,045	36,387
2321 - County Hospital Services	1,006,526	3,705,407
2326 - Information Security Charges	32,101	0
2330 - Other Gen Svcs Charges	30,098	67,953
2335 - Other Telecom Charges	4,054	19,439
2340 - Other Intrdptmntl Charges	10,301	6,042
2467 - Training & Registrations	1,720	4,890
2473 - Specialized Printing	1,295	0
2477 - Ed Supplies and Courses	261	0
2479 - Other Special Departmental Exp	4,385	17,343
3611 - Interfund Exp - Gov/Gov	74,946	35,799
4159 - 390-Pharmacy-Pil Rm Reno	0	8,020
4951 - Office Equip & Furniture	10,495	0
4954 - Medical & Lab Equipment	38,203	152,442
5011 - Reimbursements-Gov/Gov	7,138	6,844
5021 - Intrafund-Trans-Salaries	0	0
5022 - Intrafund-Trans-Services	52,197	0
Expense Total	27,394,507	34,813,839
Revenue		
9259 - State Aid Realignment-VLF	0	0
9263 - State Aid Realignment-Sales Tax	0	0
9785 - MH Svcs-Medi-Cal	1,184,263	1,278,105
9951 - Reimbursements-Gov/Gov	0	0
9975 - Misc Non-Taxable Revenue	469	1,208
Revenue Total	1,184,732	1,279,313
0301 Expense	27,394,507	34,813,839
0301 Revenue	1,184,732	1,279,313
0301 Net Cost:	26,209,775	33,534,526

Account	2023-24 Actuals	2024-25 Actuals
0301 - HLTH SVCS-DETENTION INMATES		
5710 - DETENTION MNLT-HEALTH MARTINEZ		
Summary		
Expense		
E1000 - Salaries And Benefits	3,352,049	3,469,499
E2000 - Services And Supplies	4,445,358	3,858,838
Expense Total	7,797,407	7,328,337
Revenue		
R9500 - Intergovernmental Revenue	71,385	72,756
Revenue Total	71,385	72,756
Net Cost:	7,726,043	7,255,581

Account Detail		
Expense		
1011 - Permanent Salaries	1,790,975	1,907,548
1013 - Temporary Salaries	0	523
1014 - Permanent Overtime	706,408	674,135
1015 - Deferred Comp	15,501	15,687
1042 - FICA/Medicare	174,783	175,072
1043 - Ret Exp-Pre 97 Retirees	0	1,683
1044 - Retirement Expense	370,798	349,746
1060 - Employee Group Insurance	237,142	277,204
1063 - Unemployment Insurance	5,026	5,201
1070 - Workers Comp Insurance	51,446	62,701
2100 - Office Expense	6,509	9,909
2102 - Books-Periodicals-Subscriptions	0	140
2103 - Postage	1	0
2110 - Communications	6,046	4,909
2111 - Telephone Exchange Service	5,111	6,016
2131 - Minor Furniture/Equipment	658	2,363
2132 - Minor Computer Equipment	2,130	7,361
2140 - Medical & Lab Supplies	890	64
2160 - Clothing & Personal Supplies	97	0
2170 - Household Expense	291	0
2250 - Rents and Leases-Equipment	17,343	20,578
2284 - Requested Maintenance	817	2,004
2301 - Auto Mileage Employees	2,036	835
2305 - Freight Drayage Express	0	240
2310 - Non Cnty Prof/Spclzd Svcs	3,922,310	3,586,912
2313 - Outside Attorney Fees	0	113,852
2315 - Data Processing Services	14,180	31,302
2316 - Data Processing Supplies	1,937	0

2316 - Data Processing Supplies	1,937	0
2320 - Outside Medical Services	450,860	66,417
2326 - Information Security Charges	3,874	0
2335 - Other Telecom Charges	819	0
2340 - Other Intrdptmntl Charges	0	750
2479 - Other Special Departmental Exp	9,499	5,256
Expense Total	7,797,407	7,328,337

Revenue		
9259 - State Aid Realignment-VLF	3,263	3,413
9263 - State Aid Realignment-Sales Tax	68,101	69,343
Revenue Total	71,365	72,756

0301 Expense	7,797,407	7,328,337
0301 Revenue	71,365	72,756
0301 Net Cost:	7,726,043	7,255,581

Account	2023-24 Actuals	2024-25 Actuals
0300 - CUSTODY SERVICES BUREAU		
2580 - WEST COUNTY DETENTION FACILITY		
Summary		
Expense		
E1000 - Salaries And Benefits	26,607,896	27,982,840
E2000 - Services And Supplies	3,790,024	4,448,297
E3000 - Other Charges	7,490	5,735
E4000 - Fixed Assets	9,640	24,452
E5000 - Expenditure Transfers	83,458	59,641
Expense Total	30,498,508	32,420,965
Revenue		
R9600 - Charges For Services	5,826	6,995
R9800 - Miscellaneous Revenue	30	168
Revenue Total	5,856	7,163
Net Cost:	30,249,160	32,657,294
Account Detail		
Expense		
1011 - Permanent Salaries	11,743,015	12,477,724
1013 - Temporary Salaries	186,252	216,107
1014 - Permanent Overtime	4,843,604	5,603,105
1015 - Deferred Comp	19,230	19,246
1019 - Comp & SDI Recoveries	-133,988	-236,341
1042 - FICA/Medicare	404,743	449,267
1043 - Ret Exp-Pre 97 Retirees	0	32,632
1044 - Retirement Expense	6,832,721	6,088,525
1060 - Employee Group Insurance	1,614,712	1,737,598
1063 - Unemployment Insurance	33,159	36,467
1070 - Workers Comp Insurance	1,064,447	1,458,510
2100 - Office Expense	75,104	84,101
2102 - Books-Periodicals-Subscriptions	244	249
2103 - Postage	507	690
2110 - Communications	20,108	24,901
2111 - Telephone Exchange Service	34,266	35,100
2130 - Small Tools and Instruments	197	4,459
2131 - Minor Furniture/Equipment	16,540	15,046
2132 - Minor Computer Equipment	3,043	5,621
2150 - Food	1,338,595	1,817,060
2160 - Clothing & Personal Supplies	259,465	217,269
2170 - Household Expense	476,667	366,092
2180 - Agricultural Expense	0	0
2200 - Memberships	0	0

2250 - Rents and Leases-Equipment	38,008	29,934
2251 - Computer Software Cost	0	0
2260 - Rents & Leases - Property	0	0
2265 - Bldg Lifecycle Costs	373,699	366,956
2270 - Maintenance - Equipment	81,855	31,895
2276 - Mnln Radio-Electronic Equipment	1,395	0
2281 - Maintenance of Buildings	0	0
2282 - Grounds Maintenance	212	548
2284 - Requested Maintenance	715,911	946,038
2300 - Transportation and Travel	1,091	3,309
2301 - Auto Mileage Employees	146	48
2302 - Use of Co Vehicle/Equipment	0	0
2303 - Other Travel Employees	3,984	5,882
2305 - Freight Drayage Express	0	22,425
2310 - Non Crty Prof/Spolzd Svcs	78,555	55,372
2314 - Contracted Temporary Help	3,306	83,188
2315 - Data Processing Services	123,735	287,353
2316 - Data Processing Supplies	15,635	0
2326 - Information Security Charges	31,271	0
2330 - Other Gen Svcs Charges	0	0
2335 - Other Telecom Charges	10,253	27,958
2467 - Training & Registrations	4,740	3,318
2476 - Recreation	0	6,519
2479 - Other Special Departmental Exp	81,494	6,966
2491 - Cash Shortage Reimbursement	0	0
3611 - Interfund Exp - Gov/Gov	7,141	5,660
3612 - Interfund Exp - Gov/Ent	349	75
3622 - Gen Svc-Other G S Charges	0	0
4952 - Institutional Equip & Furniture	9,640	24,452
4955 - Radio & Communication Equip	0	0
5011 - Reimbursements-Gov/Gov	156,145	161,778
5022 - Intrafund-Trans-Services	-72,687	-102,137
Expense Total	30,498,508	32,420,965
Revenue		
9873 - Cafeteria Receipts	5,826	6,995
9895 - Misc Current Services	0	0
9975 - Misc Non-Taxable Revenue	30	168
Revenue Total	5,856	7,163
0300 Expense	30,498,508	32,420,965
0300 Revenue	249,348	-236,330
0300 Net Cost:	30,249,160	32,657,294

Account	2023-24 Actuals	2024-25 Actuals
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0301 - HLTH SVCS-DETENTION INMATES

5701 - WEST DETENTION INFIRMARY

Summary

Expense		
E1000 - Salaries And Benefits	8,589,656	10,529,216
E2000 - Services And Supplies	675,033	983,387
E4000 - Fixed Assets	76,398	179,761
E5000 - Expenditure Transfers	1,116	1,578
Expense Total	9,642,204	11,693,942

Revenue		
R9500 - Miscellaneous Revenue	1,277,840	1,341,732
Revenue Total	1,277,840	1,341,732

Net Cost:	8,364,364	10,352,210
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Account Detail

Expense		
1011 - Permanent Salaries	5,300,429	5,958,886
1013 - Temporary Salaries	763,510	1,469,948
1014 - Permanent Overtime	243,569	319,714
1015 - Deferred Comp	12,734	16,377
1019 - Comp & SDI Recoveries	-1,499	0
1042 - FICA/Medicare	429,935	534,974
1043 - Ret Exp-Pre 97 Retirees	0	5,503
1044 - Retirement Expense	1,154,013	1,042,115
1060 - Employee Group Insurance	844,403	978,203
1063 - Unemployment Insurance	12,827	15,516
1070 - Workers Comp Insurance	129,935	187,980
2100 - Office Expense	35,989	33,341
2110 - Communications	21,140	13,667
2111 - Telephone Exchange Service	2,020	2,696
2130 - Small Tools and Instruments	-2,370	51,333
2131 - Minor Furniture/Equipment	5,844	1,952
2132 - Minor Computer Equipment	6,710	13,715
2140 - Medical & Lab Supplies	120,712	137,020
2141 - Pharmaceutical Supplies	1,885	1,089
2150 - Food	24,247	19,298
2160 - Clothing & Personal Supplies	23,432	16,773
2170 - Household Expense	213	3,276
2190 - Publications & Legal Notices	31,997	29,380
2200 - Memberships	1,323	780

2250 - Rents and Leases-Equipment	11,777	10,711
2251 - Computer Software Cost	5,000	6,240
2284 - Requested Maintenance	68,829	266,762
2286 - Non-Cap Imps - Mtce	19,439	27,342
2300 - Transportation and Travel	480	620
2301 - Auto Mileage Employees	7,131	888
2305 - Freight Drayage Express	2,250	0
2310 - Non Cnty Prof/Spclzd Svcs	77,031	30,228
2314 - Contracted Temporary Help	104,033	122,384
2315 - Data Processing Services	68,625	107,323
2316 - Data Processing Supplies	4,013	0
2320 - Outside Medical Services	1,780	1,597
2326 - Information Security Charges	8,025	0
2335 - Other Telecom Charges	16,544	75,212
2340 - Other Intradptmntl Charges	3,300	4,850
2467 - Training & Registrations	828	1,104
2477 - Ed Supplies and Courses	131	0
2479 - Other Special Departmental Exp	2,067	3,807
2490 - Misc Services & Supplies	600	0
4954 - Medical & Lab Equipment	76,398	179,761
5011 - Reimbursements-Gov/Gov	1,116	1,578
Expense Total	9,642,204	11,693,942

Revenue		
9951 - Reimbursements-Gov/Gov	1,277,840	1,341,732
Revenue Total	1,277,840	1,341,732

0301 Expense	9,642,204	11,693,942
0301 Revenue	1,277,840	1,341,732
0301 Net Cost:	8,364,364	10,352,210

Account 2023-24 Actuals 2024-25 Actuals

0300 - CUSTODY SERVICES BUREAU

2585 - MARSH CREEK DETENTION FACILITY

Summary

Expense

E1000 - Salaries And Benefits	5,842,700	6,410,788
E2000 - Services And Supplies	721,871	718,548
E3000 - Other Charges	413	70
E4000 - Fixed Assets	0	10,241
E5000 - Expenditure Transfers	23,839	34,389
Expense Total	6,588,822	7,174,034

Revenue

R0000 - Charges For Services	75	300
Revenue Total	75	300

Net Cost: 6,588,747 7,173,734

Account Detail

Expense

1011 - Permanent Salaries	2,302,495	2,811,282
1013 - Temporary Salaries	0	18,068
1014 - Permanent Overtime	1,048,281	1,119,874
1015 - Deferred Comp	348	3,206
1019 - Comp & SOI Recoveries	-10,558	-46,227
1042 - FICA/Medicare	67,035	77,505
1043 - Ret Exp-Pre 97 Retirees	0	6,348
1044 - Retirement Expense	1,726,888	1,634,128
1090 - Employee Group Insurance	389,432	456,676
1093 - Unemployment Insurance	6,904	7,806
1070 - Workers Comp Insurance	221,879	320,148
2100 - Office Expense	1,816	2,290
2102 - Books-Periodicals-Subscriptions	54	51
2103 - Postage	12	8
2110 - Communications	4,239	5,035
2111 - Telephone Exchange Service	11,869	4,553
2120 - Utilities	0	0
2130 - Small Tools and Instruments	324	0
2131 - Minor Furniture/Equipment	1,242	447
2140 - Medical & Lab Supplies	1,750	39
2150 - Food	252,713	300,600
2160 - Clothing & Personal Supplies	11,509	13,711
2170 - Household Expense	30,419	31,830
2180 - Agricultural Expense	0	0
2290 - Rents and Leases-Equipment	2,822	2,420

2265 - Bldg Lifecycle Costs	101,174	99,350
2270 - Maintenance - Equipment	525	4,946
2276 - Mntn Radio-Electronic Equipment	0	0
2281 - Maintenance of Buildings	0	0
2282 - Grounds Maintenance	0	0
2284 - Requested Maintenance	139,989	150,457
2296 - Non-Cap Imps - Mtce	7,346	3,942
2301 - Auto Mileage Employees	0	0
2302 - Use of Co Vehicle/Equipment	0	0
2303 - Other Travel Employees	0	0
2305 - Freight Drayage Express	0	4,950
2310 - Non Crty Prof/Spclzd Svcs	42,670	47,881
2315 - Data Processing Services	74,988	42,851
2316 - Data Processing Supplies	2,491	0
2326 - Information Security Charges	4,981	0
2335 - Other Telecom Charges	7,107	1,481
2467 - Training & Registrations	0	0
2474 - Fire Fighting Supplies	0	0
2479 - Other Special Departmental Exp	14,028	1,707
3560 - Depreciation	0	0
3611 - Interfund Exp - Gov/Gov	413	70
4952 - Institutional Equip & Furniture	0	10,241
5011 - Reimbursements-Gov/Gov	23,839	34,389
Expense Total	6,588,822	7,174,034

Revenue

9873 - Cafeteria Receipts	75	300
Revenue Total	75	300

0300 Expense	6,588,822	7,174,034
0300 Revenue	75	300
0300 Net Cost:	6,588,747	7,173,734

Account	2023-24 Actuals	2024-25 Actuals
0300 - CUSTODY SERVICES BUREAU		
2875 - DETENTION TRANSPORTATION		
Summary		
Expense		
E1000 - Salaries And Benefits	8,389,717	8,081,074
E2000 - Services And Supplies	82,194	104,899
E3000 - Other Charges	196	97
E4000 - Fixed Assets	0	480,705
E6000 - Expenditure Transfers	678,610	631,703
Expense Total	6,658,687	7,168,238
Revenue		
R9500 - Intergovernmental Revenue	393	0
R9900 - Miscellaneous Revenue	442,006	0
Revenue Total	442,401	0
Net Cost:	6,616,286	7,168,238

Account Detail		
Expense		
1011 - Permanent Salaries	2,791,677	3,287,980
1014 - Permanent Overtime	547,515	663,869
1015 - Deferred Comp	553	472
1019 - Comp & Sick Recoveries	-35,799	-81,895
1042 - FICA/Medicare	57,557	62,299
1043 - Ret Exp-Pns 97 Retirees	0	8,153
1044 - Retirement Expense	1,480,137	1,370,804
1080 - Employee Group Insurance	329,496	381,987
1083 - Unemployment Insurance	6,644	7,580
1070 - Workers Comp Insurance	223,629	340,620
2130 - Office Expense	640	1,125
2133 - Postage	13	16
2110 - Communications	388	433
2111 - Telephone Exchange Service	2,497	1,301
2130 - Small Tools and Instruments	0	72
2131 - Minor Furniture/Equipment	4,439	185
2180 - Clothing & Personal Supplies	17,854	19,548
2170 - Household Expense	9	771
2250 - Rents and Leases-Equipment	728	1,541
2276 - Minn Radio-Electronic Equipment	1,196	0
2284 - Requested Maintenance	390	1,213
2300 - Transportation and Travel	2,419	6,213

2302 - Use of Co Vehicle/Equipment	0	0
2303 - Other Travel Expenses	218	551
2310 - Non Only Prof/Spcial Svcs	289	621
2315 - Data Processing Services	25,800	52,933
2316 - Data Processing Supplies	2,906	0
2326 - Information Security Charges	5,811	0
2335 - Other Telecom Charges	0	275
2340 - Other Intdrptmntl Charges	0	0
2467 - Training & Registrations	2,779	790
2479 - Other Special Departmental Exp	13,613	17,772
3560 - Depreciation	0	0
3611 - Interfund Exp - Gov/Gov	196	97
4952 - Institutional Equip & Furniture	0	480,705
5011 - Reimbursements-Gov/Gov	576,610	531,703
Expense Total	6,058,687	7,168,238
Revenue		
9435 - Miscellaneous State Aid	393	0
9951 - Reimbursements-Gov/Gov	442,006	0
Revenue Total	442,401	0
0300 Expense	6,058,687	7,168,238
0300 Revenue	442,401	0
0300 Net Cost:	5,616,286	7,168,238

APPENDIX C

Ledger Account Expenditure Report (0301)
Fiscal Year 2024-2025

5700- MARTINEZ DETENTION FACILITY
Admin & Operating Expenses

Ledger Account	Description	Amount
1011	PERMANENT SALARIES	\$13,239,468.34
1013	TEMPORARY SALARIES	\$2,346,013.69
1014	PERMANENT OVERTIME	\$632,491.63
1015	DEFERRED COMP CTY CONTRB	\$52,174.75
1017	PERM PHYSICIANS SALARIES	\$1,467,808.48
1018	PERM PHYS ADDNL DUTY PAY	\$57,118.30
1019	COMP & S D I RECOVERIES	-\$24,796.85
1042	F.I.C.A.	\$1,165,782.38
1043	RET EXP-PRE 1997 RETIREES	\$11,743.71
1044	RETIREMENT EXPENSE	\$2,436,643.99
1060	EMPLOYEE GROUP INSURANCE	\$2,226,536.10
1061	RETIREE HEALTH INSURANCE	\$365,660.57
1063	UNEMPLOYMENT INSURANCE	\$35,577.22
1070	WORKERS COMPENSATION INS	\$430,540.03
2100	OFFICE EXPENSE	\$57,801.29
2102	BOOKS-PERIODICLS-SUBSCRPT	\$2,114.75
2103	POSTAGE	\$569.06
2110	COMMUNICATIONS	\$23,872.74
2111	TELEPHONE EXCHNGE SERVICE	\$14,065.31
2130	SMALL TOOLS & INSTRUMENTS	\$21,213.84
2131	MINOR FURNITURE/EQUIPMENT	\$123,104.10
2132	MINOR COMPUTER EQUIPMENT	\$35,063.91
2140	MEDICAL & LAB SUPPLIES	\$156,351.51
2141	PHARMACEUTICAL SUPPLIES	\$3,643,306.51
2160	CLOTHING & PERSONAL SUPPL	\$21,664.02
2170	HOUSEHOLD EXPENSE	\$3,211.53
2190	PUBLICATNS & LEGL NOTICES	\$84,495.22
2200	MEMBERSHIPS	\$2,817.37
2250	RENTS & LEASES -EQUIPMENT	\$227,826.93
2251	COMPUTER SOFTWARE COST	\$25,743.00
2260	RENTS & LEASES -PROPERTY	\$8,058.61
2284	REQUESTED MAINTENANCE	\$246,053.93
2286	NON-CAP IMPS-MTCE	\$5,312.00
2300	TRANSPORTATION AND TRAVEL	\$5,552.46
2301	AUTO MILEAGE EMPLOYEES	\$10,726.63
2303	OTHER TRAVEL EMPLOYEES	\$480.12
2310	NON CNTY PROF SPCLDZD SVCS	\$1,252,972.58
2314	CONTRACTED TEMPORARY HELP	\$107,837.50

2315	DATA PROCESSING SERVICE	\$230,296.96
2320	OUTSIDE MEDICAL SERVICES	\$36,386.50
2321	COUNTY HOSPITAL SERVICES	\$3,705,407.00
2330	OTHER GEN SVCS CHARGES	\$67,952.91
2335	OTHER TELECOM CHARGES	\$19,438.95
2340	OTHER SPECIAL DPMTAL EXP	\$6,042.00
2467	TRAINING & REGISTRATIONS	\$4,889.61
2479	OTHER SPECIAL DPMTAL EXP	\$17,342.93
3611	INTERFUND EXP - GOV/GOV	\$35,798.61
4159	PHARMACY-PILL RM RENOVATION	\$8,020.21
4954	MEDICAL & LAB EQUIPMENT	\$152,441.85
5011	REIMBURSEMENTS-GOV/GOV	\$6,844.10
Total		<u>\$34,813,838.89</u>

**5701 - WEST COUNTY AND MARSH CREEK DETENTION FACILITIES
ADMIN AND OPERATING EXPENSES**

Ledger Account	Amount
1011 PERMANENT SALARIES	\$5,958,886.10
1013 TEMPORARY SALARIES	\$1,469,948.38
1014 PERMANENT OVERTIME	\$319,713.86
1015 DEFERRED COMP CTY CONTRB	\$16,376.92
1042 F.I.C.A.	\$534,974.38
1043 RET EXP-PRE 1997 RETIREES	\$5,502.54
1044 RETIREMENT EXPENSE	\$1,042,114.92
1060 EMPLOYEE GROUP INSURANCE	\$978,203.15
1063 RETIREE HEALTH INSURANCE	\$15,515.76
1070 UNEMPLOYMENT INSURANCE	\$187,979.67
2100 OFFICE EXPENSE	\$33,341.35
2110 BOOKS-PERIODICLS-SUBSCRPT	\$13,667.13
2111 TELEPHONE EXCHNGE SERVICE	\$2,696.47
2130 SMALL TOOLS & INSTRUMENTS	\$51,332.95
2131 MINOR FURNITURE/EQUIPMENT	\$1,951.78
2132 MINOR COMPUTER EQUIPMENT	\$13,714.77
2140 MEDICAL & LAB SUPPLIES	\$137,019.99
2141 PHARMACEUTICAL SUPPLIES	\$1,089.03
2150 FOOD	\$19,295.82
2160 CLOTHING & PERSONAL SUPPL	\$16,772.60
2170 HOUSEHOLD EXPENSE	\$3,276.17
2190 PUBLICATNS & LEGL NOTICES	\$29,380.09
2200 MEMBERSHIPS	\$780.07
2250 RENTS & LEASES -EQUIPMENT	\$10,711.01
2251 COMPUTER SOFTWARE COST	\$6,240.00
2284 REQUESTED MAINTENANCE	\$266,762.46
2286 NON-CAP IMPS-MTCE	\$27,342.00
2300 TRANSPORTATION AND TRAVEL	\$620.00
2301 AUTO MILEAGE EMPLOYEES	\$887.84
2310 NON CNTY PROF SPCLZD SVCS	\$30,227.96
2314 CONTRACTED TEMPORARY HELP	\$122,384.00
2315 DATA PROCESSING SERVICE	\$107,322.80
2320 OUTSIDE MEDICAL SERVICES	\$1,597.20
2335 OTHER TELECOM CHARGES	\$75,211.86
2340 OTHER SPECIAL DPMTAL EXP	\$4,850.00
2467 TRAINING & REGISTRATIONS	\$1,104.19
2479 OTHER SPECIAL DPMTAL EXP	\$3,807.02
4954 MEDICAL & LAB EQUIPMENT	\$179,761.24
5011 REIMBURSEMENTS-GOV/GOV	\$1,578.12
Total	<u>\$11,693,941.60</u>

**5710 - ADULT MENTAL HEALTH SERVICES
(MARTINEZ, WEST COUNTY AND MARSH CREEK FACILITIES)
ADMIN AND OPERATING EXPENSES**

Ledger Account	Amount
1011 PERMANENT SALARIES	\$1,907,547.60
1013 TEMPORARY SALARIES	\$523.08
1014 PERMANENT OVERTIME	\$674,134.72
1015 DEFERRED COMP CTY CONTRB	\$15,686.75
1042 COMP & S D I RECOVERIES	\$175,071.60
1043 F.I.C.A.	\$1,683.19
1044 RET EXP-PRE 1997 RETIREES	\$349,746.29
1060 RETIREMENT EXPENSE	\$277,204.09
1063 EMPLOYEE GROUP INSURANCE	\$5,201.16
1070 RETIREE HEALTH INSURANCE	\$62,700.56
2100 OFFICE EXPENSE	\$9,808.90
2102 BOOKS-PERIODICLS-SUBSCRPT	\$139.89
2110 COMMUNICATIONS	\$4,909.43
2111 TELEPHONE EXCHNGE SERVICE	\$6,016.24
2131 MINOR FURNITURE/EQUIPMENT	\$2,392.69
2132 MINOR COMPUTER EQUIPMENT	\$7,360.53
2140 MEDICAL & LAB SUPPLIES	\$63.50
2250 FOOD	\$20,578.36
2284 REQUESTED MAINTENANCE	\$2,004.12
2301 AUTO MILEAGE EMPLOYEES	\$835.46
2305 FREIGHT DRAYAGE EXPRESS	\$240.00
2310 NON CNTY PROF SPCLZD SVCS	\$3,586,911.67
2313 OUTSIDE ATTORNEY FEES	\$113,851.90
2315 DATA PROCESSING SERVICE	\$31,302.48
2320 OUTSIDE MEDICAL SERVICES	\$66,416.85
2340 OTHER SPECIAL DPMTAL EXP	\$750.00
2479 OTHER SPECIAL DPMTAL EXP	\$5,255.88
Total	<u>\$7,328,336.94</u>