

IMPACT FEE ADMINISTRATION
 Fund 0057 General, Budget Unit 157
 Richard Simon, Director of Resource Management

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
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 Fiscal Year 2013-14

Schedule 9

Budget Unit: 157 - IMPACT FEE ADMIN (FUND 0057)
Function: GENERAL
Activity: PROPERTY MANAGEMENT

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	(\$410)	(\$1,093)		\$1,000	\$1,000
CHARGES FOR SERVICES	\$197,253	\$246,863		\$218,300	\$218,300
MISCELLANEOUS REVENUES	\$0	\$800		\$0	\$0
Total Revenues:	\$196,842	\$246,569		\$219,300	\$219,300
SERVICES AND SUPPLIES	\$9,575	\$4,437		\$5,500	\$5,500
OTHER FINANCING USES	\$170,000	\$40,000		\$0	\$0
Total Expenditures/Appropriations:	\$179,575	\$44,437		\$5,500	\$5,500
Net Cost:	(\$17,266)	(\$202,131)		(\$213,800)	(\$213,800)

PROGRAM DESCRIPTION

A public facilities impact fee schedule which sets public facility fees for all new development within the County, outside the incorporated areas, was approved and adopted by Ordinance by the Board of Supervisors on April 22, 2008. This budget unit was created to maintain the revenues and expenditures associated with the collection of impact fees.

BUDGET REQUESTS

The FY 2013-14 requested budget includes \$219,300 in revenue and \$5,500 in expenditures.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

INTERMOUNTAIN FAIR
 Fund 0100 Intermountain Fair, Budget Unit 159
 Robert Macfarlane, Interim Intermountain Fair Manager

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Schedule 9

Budget Unit: 159 - INTERMOUNTAIN FAIR (FUND 0100)
Function: GENERAL - PROMOTION
Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$339,676	\$400,664		\$316,000	\$316,000
CHARGES FOR SERVICES	\$129	\$26		\$0	\$0
MISCELLANEOUS REVENUES	\$3,729	\$6,361		\$4,000	\$4,000
Total Revenues:	\$343,534	\$407,052		\$320,000	\$320,000
SALARIES AND BENEFITS	\$186,451	\$139,356		\$103,350	\$103,350
SERVICES AND SUPPLIES	\$213,262	\$290,391		\$207,897	\$207,897
OTHER CHARGES	\$15,468	\$23,370		\$15,340	\$15,340
Total Expenditures/Appropriations:	\$415,182	\$453,118		\$326,587	\$326,587
Net Cost:	\$71,647	\$46,066		\$6,587	\$6,587

PROGRAM DESCRIPTION

The Intermountain Fair is a County fair located in the town of McArthur, in eastern Shasta County. Funding for the Fair comes from gate admission fees, concession fees, and building rental fees. The Fair Manager is a County department head operating under the guidance of the Intermountain Fair Board, which is appointed by the Board of Supervisors. All regular and extra-help staff members are County employees.

BUDGET REQUESTS

The FY 2013-14 requested budget includes expenditures in the amount of \$314,644 and revenues in the amount of \$320,000. The Intermountain Fair Manager retired in 2012 and is working extra help to help defray the cost associated with the Fair.

SUMMARY OF RECOMMENDATIONS

The CEO recommended changes to the FY 2013-14 requested budget includes a decrease to Salaries and Benefits in the amount of \$3,718, an increase to Services and Supplies in the amount of \$321, and an increase to Other Charges in the amount of \$15,340. These changes result in a use of \$6,587 of fund balance.

PENDING ISSUES AND POLICY CONSIDERATIONS

In FY 2011-12 the California Department of Agriculture, Division of Fairs and Expositions funding was eliminated from the state budget. With the loss of this funding the Intermountain Fair can continue to operate without General Fund support for two to three more years due to a significant fund balance.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

GENERAL RESERVE
Fund 0170 General Reserves, Budget Unit 160
Lawrence G. Lees, County Executive Officer

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Schedule 9

Budget Unit: 160 - GENERAL RESERVES (FUND 0170)
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$98,571	\$31,136	\$60,000	\$60,000
MISCELLANEOUS REVENUES	\$2,000,000	\$0	\$0	\$0
Total Revenues:	\$2,098,571	\$31,136	\$60,000	\$60,000
OTHER FINANCING USES	\$79,713	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$79,713	\$0	\$0	\$0
Net Cost:	(\$2,018,858)	(\$31,136)	(\$60,000)	(\$60,000)

PROGRAM DESCRIPTION

Governments should maintain a prudent level of financial resources to protect against reducing service levels or incurring debt because of temporary revenue shortfalls or unpredicted one-time expenditures. The General Reserve budget unit serves as the County's prudent reserve fund.

Administrative Policy 2-103, Budgetary Reserves, establishes a target balance of five percent of unrestricted General Fund resources. Each year, the County Executive Officer may recommend additions to or withdrawals from the Reserve in the County Final Budget. The General Reserve shall not be used to support recurring operating expenditures, and is the last resort in balancing the County budget.

The General Reserve fund is used as a resource for "dry period" financing for special districts under the Board of Supervisors as well as districts and/or agencies in the county. Requests for loans from General Reserve are reviewed by staff and presented to the Board of Supervisors for approval.

BUDGET REQUEST

The requested budget for General Reserve contains one revenue item; interest earnings (\$60,000). The current balance in the General Reserve is approximately \$10.1 million. This is 2.9 percent of total Government Funds appropriations (\$346 million).

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

In December 2009 the board authorized a \$2 million loan to Public Safety budget units to offset the loss of Public Safety Augmentation (Prop 172) revenue. A repayment plan was approved whereby one-half of

any surplus Prop 172 receipts would be used to offset the loan. Accordingly, \$1,629,801.60 has been repaid; the balance remaining on this loan is \$370,198.40.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by, and is recommended by, the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

ACCUMULATED CAPITAL OUTLAY
 Fund 0040 Accumulative Capital Outlay, Budget Unit 161
 Lawrence G. Lees, County Executive Officer

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Budget Unit: 161 - ACCUMULATED CAPITAL OUTLAY (FUND 0040)
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
REVENUE FROM MONEY & PROPERTY	\$22,528	(\$79)		\$0	\$0
Total Revenues:	\$22,528	(\$79)		\$0	\$0
OTHER FINANCING USES	\$3,631	\$2,802,551		\$50,000	\$50,000
Total Expenditures/Appropriations:	\$3,631	\$2,802,551		\$50,000	\$50,000
Net Cost:	(\$18,896)	\$2,802,630		\$50,000	\$50,000

PROGRAM DESCRIPTION

The Accumulated Capital Outlay (ACO) budget unit was established for the designation of funds to be held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the County General Fund.

BUDGET REQUEST

The FY 2013-14 requested budget appropriates \$50,000, a transfer out for the completion of the roof repairs to the Mental Health Building which were approved in 2012-13.

SUMMARY OF RECOMMENDATIONS

The CEO requested budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

ECONOMIC DEVELOPMENT
 Fund 0060 General, Budget Unit 165
 Lawrence G. Lees, County Executive Officer

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Budget Unit: 165 - ECONOMIC DEVELOPMENT (FUND 0060)
Function: GENERAL
Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$46,519	\$46,334	\$46,700	\$46,700	\$46,700
Total Expenditures/Appropriations:	\$46,519	\$46,334	\$46,700	\$46,700	\$46,700
Net Cost:	\$46,519	\$46,334	\$46,700	\$46,700	\$46,700

PROGRAM DESCRIPTION

This budget unit accounts for expenditures to participate in business recruitment, development, attraction and retention programs, workforce development, increasing private investment/reinvestment, and other economic development activities, pursuant to policy direction of the Board of Supervisors.

BUDGET REQUESTS

The total General Fund appropriation requested for this budget unit for FY 2013-14 is \$46,700, the same as compared to the adjusted FY 2012-13 budget. The breakdown of this budget unit is as follows:

\$9,017 to the Superior California Economic Development District (SCEDD) as the County's proportionate contribution to the local match funding of the Federal Economic Development Administration Annual Economic Development Planning Grant; and

\$37,500 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services, a status quo budget as compared to FY 2012-13.

The requested budget meets the status quo budget requirement.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The County Executive Officer is the department head for this budget unit.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

PUBLIC WORKS-LAND, BUILDINGS AND IMPROVEMENTS
 Fund 0062 General-Capital Projects, Budget Unit 166
 Patrick J. Minturn, Director of Public Works

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Budget Unit: 166 - LAND BUILDINGS & IMPROVEMENTS (FUND 0062)
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$182	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$775,096	\$697,302	\$82,547	\$82,547	\$82,547
Total Revenues:	\$775,278	\$697,302	\$82,547	\$82,547	\$82,547
SERVICES AND SUPPLIES	\$102,740	\$70,130	\$77,000	\$77,000	\$77,000
OTHER CHARGES	\$5,901	\$3,459	\$5,547	\$5,547	\$5,547
CAPITAL ASSETS	\$528,215	\$618,819	\$2,141,128	\$2,141,128	\$2,141,128
INTRAFUND TRANSFERS	\$0	\$0	(\$2,141,128)	(\$2,141,128)	(\$2,141,128)
Total Expenditures/Appropriations:	\$636,857	\$692,410	\$82,547	\$82,547	\$82,547
Net Cost:	(\$138,421)	(\$4,892)	\$0	\$0	\$0

PROGRAM DESCRIPTION

The purpose of this budget unit is to comply with State law that requires that all major construction and improvement projects be compiled in one location within the overall County budget document.

Generally, projects that are requested and funded by departments are included in both this budget as well as in the respective sponsoring departmental budget. Project costs are reflected in this unit and are charged back to the sponsoring department by way of the cost applied line.

BUDGET REQUESTS

The following table illustrates the requested projects included in the Land, Buildings, and Improvements FY 2013-14 requested budget:

Project Name	Requested	Recommended	Funding Source
Placer Street DPW Upper N Remodel	\$390,000	\$390,000	Roads Fund
MHSA Breslauer Remodel	1,380,677	\$1,380,677	MHSA Fund
Mental Health Bldg. Roof	\$50,000	\$50,000	Accumulated Capital Outlay
Opportunity Center Transit Shelter	\$170,451	\$170,451	Opportunity Center
Jail Phase 1 Hot Water System Upgrade	\$150,000	\$150,000	Criminal Justice Trust Fund

This budget unit also funds the costs of professional services provided by Public Works personnel that are not directly attributable to a listed project. Those costs are estimated at \$50,000 for FY 2012-13. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$27,000 for the year, and the A-87 Central Service cost of \$5,547.

The Cost Applied amount of \$2.14 million is the sum of the requested projects budgeted in the originating departments. Appropriations in this unit allow the Public Works department to accumulate all projects in one place for tracking purposes. The remaining \$82,547 is a transfer-in from the General Fund to support activities not specific to a department.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

ANIMAL SHELTER CONSTRUCTION
 Fund 0045 Capital Project Animal Shelter, Budget Unit 16901
 Patrick J. Minturn, Director Public Works

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Budget Unit: 16A - ANML CNTRL FACILITY (FUND 0045)
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$0	(\$0)		\$0	\$0
Total Revenues:	\$0	(\$0)		\$0	\$0
OTHER CHARGES	\$0	\$3		\$0	\$0
Total Expenditures/Appropriations:	\$0	\$3		\$0	\$0
Net Cost:	(\$0)	\$3		\$0	\$0

PROGRAM DESCRIPTION

This budget was established for the purpose of performing the work necessary to build a new animal shelter.

SUMMARY OF RECOMMENDATIONS

The County entered in to a 25-year agreement with Haven Humane Society, Inc. (Haven) on September 20, 2011 to provide animal care, adoptions, sheltering, and licensing services effective January 1, 2013. The Sheriff's Office will retain and maintain responsibility for animal enforcement services in the unincorporated areas of the county.

There is a \$3 A-87 Central Services charge associated with closing out the cash in this fund.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

JUVENILE HALL CONSTRUCTION
 Fund 0046 Public Safety, Budget Unit 16902
 Patrick J. Minturn, Director Public Works

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Schedule 9

Budget Unit: 16B - JUVENILE HALL FACILITY (FUND 0046)
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
FINES, FORFEITURES & PENALTIES	\$0	\$60,000		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$6,872	\$567		\$2,000	\$2,000
INTERGOVERNMENTAL REVENUES	\$1,577,037	\$10,627,417		\$6,500,000	\$6,500,000
OTHR FINANCING SOURCES TRAN IN	\$880,000	\$40,000		\$0	\$0
Total Revenues:	\$2,463,909	\$10,727,984		\$6,502,000	\$6,502,000
SERVICES AND SUPPLIES	\$0	\$10,824		\$198,404	\$198,404
OTHER CHARGES	\$735	\$977		\$1,955	\$1,955
CAPITAL ASSETS	\$1,824,119	\$12,125,611		\$6,500,000	\$6,500,000
Total Expenditures/Appropriations:	\$1,824,855	\$12,137,412		\$6,700,359	\$6,700,359
Net Cost:	(\$639,054)	\$1,409,428		\$198,359	\$198,359

PROGRAM DESCRIPTION

This budget was established to build a new juvenile hall. Shasta County received a conditional funding award in the amount of \$15,050,000 from the Local Youthful Offender Rehabilitative Facility Construction Funding Program (SB 81) to construct a new 90-bed juvenile hall facility. The total construction project is estimated to cost \$18,450,000, with a County cash match in the amount of \$3.4 million.

BUDGET REQUESTS

On April 21, 2009 the Board accepted the conditional award from the state and appropriated \$2.5 million for the County's cost of the project. On February 7, 2012 the Board approved the construction contract with Roebbelen Contracting, Inc. in the amount of \$14,658,273.54. That contract included construction of a new Juvenile Hall and a \$710,000 Bid Alternate to construct offices for Probation administration and fiscal functions relocated from the Public Safety Building. The Board approved a corresponding budget amendment to add \$880,000 in County revenue to the project, bringing the total estimated cost of the project to \$18,450,000. A Groundbreaking ceremony was held on the afternoon of April 24, 2012 with state, county and other local officials.

Revenues in the amount of \$6.5 million (primarily state funding, with some small estimated interest earnings on the project fund) and expenditures in the amount of \$6.7 million are requested in the FY 2013-14 requested budget. In FY 2013-14 primary expenditures will be actual construction costs along with construction management, and Public Works administration services, as well as \$198,404 in budgeted non-state-funded costs required to finish the project such as the Final Project Audit, and non-fixed furniture, fixtures, and equipment. Construction is approximately one month behind schedule due to weather delays and is scheduled to be complete in the fall of 2013 with occupancy scheduled in the fall of 2013.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

The state will reimburse the County for construction expenditures only, in arrears and on a monthly basis. Additionally, the state will retain 5 percent of the conditional award amount, which is a little over \$752,500, until the final project audit is complete, which the County is required to prepare within 90 days after completion of construction. The County will provide cash flow for the project, so the project fund will experience a negative cash balance and pay associated interest charges to the County Treasury. The County is responsible for all project cost and schedule overruns. County project costs through project completion are now estimated at \$3.4 million (up from \$2.5 million). Cost escalators included square footage increases to comply with code requirements and to accommodate Probation fiscal and administration functions. State reviews and delayed approvals extended the project timeline by over a year. Many costs were not eligible for state funding, including architectural design, construction management, County administrative costs, permits/fees/testing, non-fixed furniture/fixtures/equipment, and state Real Estate Due Diligence review work. State agreements do not absolutely require the state to provide the \$15 million state funding needed to complete the project. The Probation Department, Public Works Department and County Administrative Office will work closely to mitigate negative financial impacts to the County during this valuable and important project.

Operating expenses will increase in the new facility. In December 2008, annual operating costs were estimated to increase by \$413,000. That estimate has since been increased to \$600,000. The County Administrative Office and the Probation Department continue to work to find the needed annual resources in a challenging fiscal environment due to the Great Recession.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

PUBLIC WORKS-SURVEYOR
 Fund 0060 General, Budget Unit 172
 Patrick J. Minturn, Director of Public Works

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Budget Unit: 172 - SURVEYOR (FUND 0060)
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
CHARGES FOR SERVICES	\$13,751	\$16,290		\$15,000	\$15,000
Total Revenues:	\$13,751	\$16,290		\$15,000	\$15,000
SERVICES AND SUPPLIES	\$17,910	\$15,854		\$21,000	\$21,000
OTHER CHARGES	(\$0)	\$71		\$140	\$140
Total Expenditures/Appropriations:	\$17,910	\$15,925		\$21,140	\$21,140
Net Cost:	\$4,159	(\$364)		\$6,140	\$6,140

PROGRAM DESCRIPTION

The office of the County Surveyor checks records of survey, parcel and subdivision maps, and levies fees for those services. The office also provides map service for County departments; i.e., the County Clerk. The Road Fund finances the labor necessary to perform these services. The fees charged for these services and contributions from the General Fund are used to offset costs.

BUDGET REQUESTS

The FY 2013-14 requested budget includes revenue in the amount of \$15,000 and \$21,140 in expenditures. Revenues remained the same and expenditures increased by \$69 as compared to the FY 2012-13 adjusted budget. This budget unit is anticipated to end FY 2012-13 under budget by approximately \$6,000. Savings from FY 2012-13 coupled with the increase for FY 2013-14 allows the budget to meet the status quo budget requirement.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

FINAL BOARD ACTION

Adopted as presented in the proposed budget

MISCELLANEOUS GENERAL
Fund 0060 General, Budget Unit 173
Lawrence G. Lees, County Executive Officer

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Budget Unit: 173 - MISCELLANEOUS GENERAL 1 (FUND 0060)
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$10,450	\$9,552	\$10,000	\$10,000	\$10,000
CHARGES FOR SERVICES	\$913	\$443	\$500	\$500	\$500
Total Revenues:	\$11,363	\$9,995	\$10,500	\$10,500	\$10,500
SERVICES AND SUPPLIES	\$363,001	\$318,048	\$402,017	\$402,017	\$402,017
OTHER CHARGES	\$291,191	\$259,347	\$294,000	\$294,000	\$294,000
INTRAFUND TRANSFERS	(\$90,380)	(\$74,713)	(\$70,847)	(\$70,847)	(\$70,847)
Total Expenditures/Appropriations:	\$563,812	\$502,682	\$625,170	\$625,170	\$625,170
Net Cost:	\$552,449	\$492,687	\$614,670	\$614,670	\$614,670

PROGRAM DESCRIPTION

This budget unit finances miscellaneous expenditures, which are not routinely allocable to departments.

BUDGET REQUEST

The FY 2013-14 budget request reflects a net cost of \$614,670, essentially status quo. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with the first floor and basement of the Courthouse, some residual expenses of the Public Safety Building, the Administration Center Parking Garage; energy retrofit charges for buildings demolished during construction of the Shasta Administration Center, and the old Jail. In total, these charges are \$89,200. Also included is the cost of the Illegal Dumping Program (\$110,805); the annual county financial audit (\$73,000); nuisance abatement clean-up (\$60,000); assessment appeals, employee appeals and nuisance abatement appeals, (\$37,100); and the annual contribution to the Women’s Refuge (\$24,300).

Under “Other Charges” is the annual allocation for the court ordered tax back-fill to the City of Shasta Lake (\$230,000); and the County’s annual contribution (\$64,000) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$70,847) are the reimbursement from various special districts and other agencies for their distributed share of the County audit via the A-87 Cost Allocation Plan.

Revenue of \$10,500 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

TOBACCO SETTLEMENT FUNDS
 Fund 0060 General, Budget Unit 174
 Lawrence G. Lees, County Executive Officer

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Budget Unit: 174 - TOBACCO SETTLEMENT GRANTS (FUND 0060)
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$1,575,038	\$2,373,778		\$1,500,000	\$1,500,000
Total Revenues:	\$1,575,038	\$2,373,778		\$1,500,000	\$1,500,000
SERVICES AND SUPPLIES	\$157,503	\$237,377		\$200,000	\$200,000
OTHER FINANCING USES	\$2,340,000	\$2,872,219		\$2,380,950	\$2,380,950
Total Expenditures/Appropriations:	\$2,497,503	\$3,109,596		\$2,580,950	\$2,580,950
Net Cost:	\$922,465	\$735,818		\$1,080,950	\$1,080,950

PROGRAM DESCRIPTION

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. On April 26, 2011, the Board renewed a grant agreement with Shasta Community Health Center in the amount of ten percent of the annual tobacco settlement receipts to provide health care services to the medically underserved population of Shasta County. Long-term debt payments for the new Administration Center are made from this budget unit. On June 24, 2008, the Board of Supervisors dedicated 90 percent of the annual tobacco settlement receipts to the repayment of bond financing for the construction of the Administration Building (SCAC) and appurtenant parking. In January 2013, the County refunded the lease-revenue bonds on the SCAC, realizing annual savings of almost \$500,000 through the life of the debt.

BUDGET REQUEST

The FY 2013-14 budget request anticipates Tobacco Settlement revenue of \$1.5 million. The Shasta Community Health Center will receive ten percent; the remaining 90 percent will offset the debt service on the SCAC building. The \$2.38 million transfer-out is the debt service. Debt service expense has declined \$494,512 due to the refunding of the lease-revenue bonds in January 2013. The net county cost for this budget unit is decreasing \$344,512 (24 percent) when compared to the prior fiscal year.

SUMMARY OF RECOMMENDATIONS

This budget is recommended by the CEO.

PENDING ISSUES AND POLICY CONSIDERATIONS

Tobacco settlement payments are dependent upon cigarette sales volume. Receipts have declined 22 percent since FY 2009-10. The master settlement agreement report is received annually in April so we are not able to quantify what receipts to expect in the coming year.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

PUBLIC WORKS-CSA ADMINISTRATION
 Fund 00060 General, Budget Unit 175
 Patrick J. Minturn, Director of Public Works

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Schedule 9

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$638,491	\$694,046		\$760,506	\$760,506
MISCELLANEOUS REVENUES	\$0	\$22		\$0	\$0
Total Revenues:	\$638,491	\$694,069		\$760,506	\$760,506
SALARIES AND BENEFITS	\$537,475	\$578,009		\$619,675	\$619,675
SERVICES AND SUPPLIES	\$87,216	\$102,146		\$125,766	\$125,766
OTHER CHARGES	\$13,824	\$14,829		\$15,065	\$15,065
Total Expenditures/Appropriations:	\$638,516	\$694,986		\$760,506	\$760,506
Net Cost:	\$24	\$916		\$0	\$0

PROGRAM DESCRIPTION

This budget reflects the fiscal activity of the "umbrella" organization, which provides operational and administrative support to thirteen active County Service Areas (CSA), four Street Lighting Districts and eighty one subsidiary Permanent Road Divisions. More than 3,500 County residents currently benefit from the services provided by CSAs. The CSA Administration Fund is financed entirely by the charges to the individual CSAs. Responsibility for management of this unit, and provision of CSA services, is within the Department of Public Works. Personnel directly assigned to CSA Administration include one clerical position, five field technicians, and five extra-help technicians.

BUDGET REQUESTS

The FY 2013-14 requested budget includes \$760,506 in both expenditures and revenues. The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

PUBLIC WORKS- SECURE RURAL SCHOOLS AND COMMUNITY SELF-DETERMINATION ACT TITLE III ADMINISTRATION
 Fund 0065 General Federal Forest Title III, Budget Unit 176
 Patrick J. Minturn, Director of Public Works

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Schedule 9

Budget Unit: 176 - TITLE III PROJECTS (FUND 0065)
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
REVENUE FROM MONEY & PROPERTY	\$976	\$270		\$25	\$25
INTERGOVERNMENTAL REVENUES	\$168,222	\$150,653		\$0	\$0
Total Revenues:	\$169,199	\$150,923		\$25	\$25
SERVICES AND SUPPLIES	\$132	\$330		\$400	\$400
OTHER CHARGES	\$76,820	\$94,171		\$2,700	\$2,700
OTHER FINANCING USES	\$172,216	\$136,880		\$41,776	\$41,776
Total Expenditures/Appropriations:	\$249,168	\$231,382		\$44,876	\$44,876
Net Cost:	\$79,969	\$80,459		\$44,851	\$44,851

PROGRAM DESCRIPTION

The Secure Rural Schools and Community Self-Determination Act of 2000 increased timber receipts for local schools and roads. The Act allocated 85 percent of these funds to local schools and roads. It also set aside the remaining 15 percent for projects to be allocated at the Board of Supervisor's discretion. This 15 percent can be allocated for projects in the woods (Title II) and/or to reimburse county departments for expenses incurred on federal lands or for fire education programs (Title III). The Board has selected a Resource Advisory Committee (RAC) to develop project proposals. County departments that meet the above criteria may also submit requests for project funding.

BUDGET REQUESTS

The FY 2013-14 requested budget includes expenditures in the amount of \$27,488 and revenues in the amount of \$25. Expenditures that exceed revenues will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

One change is requested to rebudget funds for grants awarded in previous years.

PENDING ISSUES AND POLICY CONSIDERATIONS

It is anticipated that 12/13 will be the last year for the Secure Rural Schools Act extensions. Extension or re-authorization will depend on decisions by Congress for FY 13/14 and future years.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

CENTRAL SERVICE COSTS (A-87)
 Fund 0060 General, Budget Unit 199
 Brian Muir, Auditor - Controller

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Schedule 9

Budget Unit: 199 - CENTRAL SERVICE COST A-87 (FUND 0060)
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$2,311,957)	(\$2,526,120)	(\$2,333,013)	(\$2,333,013)	(\$2,333,013)
OTHER FINANCING USES	\$1,047,411	\$905,416	\$763,422	\$763,422	\$763,422
Total Expenditures/Appropriations:	(\$1,264,545)	(\$1,620,704)	(\$1,569,591)	(\$1,569,591)	(\$1,569,591)
Net Cost:	(\$1,264,545)	(\$1,620,704)	(\$1,569,591)	(\$1,569,591)	(\$1,569,591)

PROGRAM DESCRIPTION

This budget unit is considered a "contra" budget unit, which means it is used to offset operating expenses of general County operations. The main purpose is to charge for services, equipment, and building occupancy by departments and agencies. This is allowable in the countywide cost allocation plan regulations.

BUDGET REQUESTS

This budget unit reflects expense offsets and revenue from that portion of the County-wide cost allocation plan (A-87) charged to departments and agencies outside the County's general operating funds. The cost offsets reflected in this budget unit total \$2.3 million for FY 2013-14 as calculated by the Auditor-Controller's Office. This is a decrease of \$193 thousand from the prior fiscal year and is primarily attributed to the leveling off of equipment charges and removal of the Public Safety Building from the Cost Plan.

The County Administrative Office made the determination that many of the county departments would be unable to absorb the A-87 costs attributable to the Administration Center and requested Board approval to provide assistance to the affected departments. The Board granted assistance to 15 departments during the FY 2005-06 preliminary budget workshop. This assistance will be gradually phased out starting in 2012. Eight budget units will receive a credit in 2013-14 and the last credit will occur in 2014-15. The offset to Information Technology and the Opportunity Center Mail Room will phase out over 10-years with the last credit scheduled for FY 2021-22. This assumption will be reevaluated each year during the rate setting phase of the recommended budget. The recommended offset in FY 2013-14 is \$763,422. Departments residing in the General Fund have absorbed the depreciation expense via increased net county cost.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The County Executive Officer and the County Auditor-Controller concur with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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