

**ACCUMULATED CAPITAL OUTLAY
Budget Unit 161**

H. Douglas Latimer

County Administrative Officer

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. Specifically, this reserve provides resources for capital programs that would otherwise adversely impact the County General Fund. Currently, there are four projects funded with Accumulated Capital Outlay funds in various stages of completion – a Library ADA ramp (\$90,000), Juvenile Hall vestibule/security improvements (\$100,000); Jail kitchen floor/plumbing replacement (\$500,000) and replacement of the Courthouse chiller (\$110,000).

BUDGET REQUEST

The FY 2005-06 request includes \$110,000 in projected costs associated with the replacement of the Courthouse chiller and \$12,000 in interest earnings for this fund. The estimated balance of the fund, net of the four outstanding projects is approximately \$900,000.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget removes the Courthouse chiller project. Public Works requested that the timeline for replacement of the chiller and jail kitchen renovation project be accelerated due to the deterioration of these systems. The projects were presented to the Board on June 7, 2005 as FY 2004-05 budget amendments. Work in progress will be re-budgeted during the supplemental budget process.

PENDING ISSUES AND POLICY CONSIDERATIONS

Money in the ACO fund can be identified and used for County infrastructure upgrades and additions when no other source of funding is available.

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 and as amended in the Supplemental Budget. Supplemental adjustments include the re-budgeting of General Fund financed capital projects carried forward from the previous fiscal year including the Courthouse Chiller (\$106,386); Jail kitchen floor and pipe upgrades (\$498,290); Juvenile Hall security improvements (\$1,900); and the Library ADA ramp improvements (\$60).

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 161 ACCUMULATED CAPITAL OUTLAY						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0040 ACCUMULATIVE CAPITAL OUTLAY						
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OTHER FINANCING USES	42674	758,103	142,649	110,000	606,636	606,636
TOTAL EXPENDITURES*****	\$42674	\$758,103	\$142,649	\$110,000	\$606,636	\$606,636
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REVENUE FROM MONEY & PROPERTY	11649	12,400	31,835	12,000	12,000	12,000
TOTAL REVENUES*****	\$11649	\$12,400	\$31,835	\$12,000	\$12,000	\$12,000
ACCUMULATED CAPITAL OUTLAY EXP OVER (UNDER) REV	\$31024	\$745,703	\$110,814	\$98,000	\$594,636	\$594,636
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**PUBLIC WORKS
COURTHOUSE REMODEL
Budget Unit 163**

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

This budget unit was created to account for the revenues and expenses associated with the remodel of the Courthouse. The revenues represent the proceeds from the sales of Certificates of Participation and interest earnings. Expenses represent the costs incurred to make the various improvements.

BUDGET REQUESTS

No budget requested for FY 2005-06.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 163 COURTHOUSE REMODEL						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0041 CAPITAL PROJ CRTHOUSE REMODEL						
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OTHER FINANCING USES	22	5,589	5,589	0	0	0
TOTAL EXPENDITURES*****	\$22	\$5,589	\$5,589	\$0	\$0	\$0
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REVENUE FROM MONEY & PROPERTY	3058	5,589	11,620	0	0	0
MISCELLANEOUS REVENUES	0	0	-2	0	0	0
OTHR FINANCING SOURCES TRAN IN	164227	0	0	0	0	0
TOTAL REVENUES*****	\$167285	\$5,589	\$11,619	\$0	\$0	\$0
COURTHOUSE REMODEL EXP OVER (UNDER) REV	\$-167263	\$0	\$-6,030	\$0	\$0	\$0
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**ECONOMIC DEVELOPMENT
Budget Unit 165**

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

This budget unit accounts for expenditures for participation in business attraction and retention programs, advertising, tourism, trade enhancement, 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 2005-06 is at the same level as FY 2004-05, \$81,776, as follows:

\$9,096 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;

\$15,673 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services;

\$38,507 to EDC for General Marketing services; and

\$18,500 to the Shasta-Cascade Wonderland Association for tourism promotion and continued support of the Welcome Center.

SUMMARY OF RECOMMENDATIONS

The recommended budget for FY 2005-06 Proposed Budget is the same as FY 2004-05 Adjusted Budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. The Superior California Economic Development District reduced its annual charge to the County by \$97, from \$9,096 to \$8,999 per the terms of the Joint Powers Agreement.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 165 ECONOMIC DEVELOPMENT						
FUNCTION: GENERAL						
ACTIVITY: PROMOTION						
FUND:0060 GENERAL						
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SERVICES AND SUPPLIES	81776	81,776	81,776	81,776	81,679	81,679
TOTAL EXPENDITURES*****	\$81776	\$81,776	\$81,776	\$81,776	\$81,679	\$81,679
ECONOMIC DEVELOPMENT EXP OVER (UNDER) REV	\$81776	\$81,776	\$81,776	\$81,776	\$81,679	\$81,679
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**PUBLIC WORKS
LAND, BUILDINGS AND IMPROVEMENTS
Budget Unit 166**

Patrick J. Minturn

Director of Public Works

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 budget unit.

Project Name	Estimated Cost	Funding Source
Building Inspection ADA Restroom Renovation	\$ 200,000	Resource Management
Shingletown Airport Runway	157,895	Shingletown Airport
Jail Kitchen floor/plumbing replacement	500,000	Accumulated Capital Outlay
Courthouse Chiller	110,000	Accumulated Capital Outlay

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 2005-06. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$27,000 for the year.

The Cost Applied amount of \$967,895 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 \$77,000 is a transfer-in from the General Fund to support activities not specific to a department.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget removes funding for the Jail kitchen floor (\$500,000) and Courthouse chiller (\$110,000) replacement projects that were presented to the Board on June 7, 2005 as FY 2004-05 budget amendments. Adjustments will be made during the supplemental budget process to record work-in-progress for these two projects as well as the Library ADA ramp and Juvenile Hall security/vestibule improvements, if needed.

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 and as amended in the Supplemental Budget. Supplemental adjustments include re-budgeting of prior year capital projects carried forward from the previous fiscal year including the Jail kitchen floor/pipe upgrades (\$498,290); Courthouse chiller (\$106,386); Public Health Laboratory renovation (\$10,332); Jail fire alarm (\$4,688); Juvenile Hall security improvements (\$1,900); Library ADA ramp (\$60); and French Gulch Park restrooms (\$26,040). All projects have been cost-applied to their respective requesting department.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 166 LAND BUILDINGS & IMPROVEMENTS						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0062 GENERAL - CAPITAL PROJECTS						
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SERVICES AND SUPPLIES	77593	77,942	77,942	77,000	77,000	77,000
OTHER CHARGES	-7463	-1,664	-1,664	0	0	0
FIXED ASSETS	2575295	3,253,032	2,048,311	967,895	1,005,591	1,005,591
INTRAFUND TRANSFERS	0	0	0	-967,895	-1,005,591	-1,005,591
OTHER FINANCING USES	0	63,998	63,997	0	0	0
TOTAL EXPENDITURES*****	\$2645424	\$3,393,308	\$2,188,586	\$77,000	\$77,000	\$77,000
REVENUE FROM MONEY & PROPERTY	107	0	0	0	0	0
OTHR FINANCING SOURCES TRAN IN	2023957	2,032,558	1,060,945	77,000	77,000	77,000
TOTAL REVENUES*****	\$2024063	\$2,032,558	\$1,060,945	\$77,000	\$77,000	\$77,000
LAND BUILDINGS & IMPROVEMENTS EXP OVER (UNDER) REV	\$621361	\$1,360,750	\$1,127,641	\$0	\$0	\$0
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LIBRARY BUILDING CONSTRUCTION
Budget Unit 167

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

This budget was established for the purpose of building a new Shasta County Main Library. The County joined with the City of Redding and a citizens group called "New Library Now!" to apply to the State for bond money available for new library construction. The County was awarded a \$12 million dollar State Library Bond Act grant from the State of California, Office of Library Construction in October of 2003. This grant will fund approximately 65 percent of the \$20 million needed to build the new library. The matching funds in the approximate amount of \$8 million will come from the County, the City of Redding, New Library Now!, a local non-profit organization, Shasta Children and Families First Commission, the McConnell Foundation, and the Sierra Pacific Foundation.

BUDGET REQUEST

Appropriations in the amount of \$10.1 million, and revenue in the amount of \$9.1 million is requested for FY 2005-06, for use in the construction phase of the new library. Expenditures for this phase will primarily consist of consultant services such as project management, actual costs of construction, and administration and oversight performed by the Shasta County Department of Public Works.

In FY 2005-06, it is anticipated that revenue will primarily be received from the County, the City of Redding, the State Office of Library Construction, and contributions through New Library Now!, such as the McConnell Foundation, Shasta Children and Families First Commission, the Sierra Pacific Foundation and Shasta Union High School (Measure B School Bond). There is sufficient fund balance to cover the expenditures that exceed revenue in FY 2005-06 and revenue received and not appropriated will fall to the library building fund balance for future use in the project.

Groundbreaking for this project is currently estimated to occur sometime in August 2005 with a Grand Opening date tentatively set for March 2, 2007.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

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 and as amended in the Supplemental Budget.

Several donation revenue account numbers were deleted and all donation revenue was rolled into the Donation New Library Now! revenue account to reflect that donation revenue will be passed to New Library Now! and then New Library Now! will deposit all donation revenue to the County. There was no net change to revenue or expenditures for Fiscal Year 2005-2006.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 167 LIBRARY BUILDING CONSTRUCTION						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0043 CAPITAL PROJ LIBRARY BUILDING						
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FIXED ASSETS	252243	6,952,630	1,292,101	10,100,000	10,100,000	10,100,000
TOTAL EXPENDITURES*****	\$252243	\$6,952,630	\$1,292,101	\$10,100,000	\$10,100,000	\$10,100,000
.						
REVENUE FROM MONEY & PROPERTY	8974	23,000	35,116	16,000	16,000	16,000
INTERGOVERNMENTAL REVENUES	692671	5,394,064	3,130,964	7,800,000	7,050,000	7,050,000
MISCELLANEOUS REVENUES	0	0	0	1,300,000	1,750,000	1,750,000
OTHR FINANCING SOURCES TRAN IN	0	0	0	0	300,000	300,000
TOTAL REVENUES*****	\$701645	\$5,417,064	\$3,166,080	\$9,116,000	\$9,116,000	\$9,116,000
LIBRARY BUILDING CONSTRUCTION EXP OVER (UNDER) REV	\$-449402	\$1,535,566	\$-1,873,979	\$984,000	\$984,000	\$984,000
	=====	=====	=====	=====	=====	=====

ADMINISTRATION CENTER CONSTRUCTION
Budget Unit 169

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

This budget was established for the purpose of performing the work necessary to build the new Shasta County Administration Center. The complex houses all of the administrative offices including: Assessor-Recorder, Treasurer-Tax Collector, Auditor-Controller, Support Services, County Counsel, Board of Supervisors, County Administrative Office, Information Technology, and Housing & Community Action Agency.

The Board of Supervisors in FY 2002-03 approved financing of the project. The debt repayment will be a combination of 75 percent of the Tobacco Settlement receipts and General Fund dollars and commences during FY 2005-06.

BUDGET REQUEST

The requested budget reflects an effort to capture the costs associated with the Shasta County Administrative Center project anticipated during FY 2005-06. The requested budget totals \$400,000 for the remaining portion of the project.

SUMMARY OF RECOMMENDATIONS

Recommended as requested by the Department Head.

PENDING ISSUES AND POLICY CONSIDERATIONS

Once the final "change orders" have been completed and the project is fully capitalized, the County Administrative Office will perform an audit in conjunction with the Treasurer-Tax Collector, Auditor-Controller and Public Works to determine the amount of excess proceeds, if any, to help offset the Administration Center's long-term debt payment.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Supplemental changes include a technical adjustment reallocating \$50,000 from a capital fixed asset to maintenance of structures. There is no impact to the overall budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 169 ADMINISTRATION BLDG CONSTRUCT						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0044 CAPITAL PROJ ADMIN BUILDING						
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SERVICES AND SUPPLIES	490671	877,225	375,752	300,000	250,000	250,000
OTHER CHARGES	2321289	2,120,975	2,120,975	0	0	0
FIXED ASSETS	18637982	15,828,797	10,528,295	100,000	150,000	150,000
TOTAL EXPENDITURES*****	\$21449942	\$18,826,997	\$13,025,022	\$400,000	\$400,000	\$400,000
REVENUE FROM MONEY & PROPERTY	534639	142,500	292,478	0	0	0
TOTAL REVENUES*****	\$534639	\$142,500	\$292,478	\$0	\$0	\$0
ADMINISTRATION BLDG CONSTRUCT EXP OVER (UNDER) REV	\$20915304	\$18,684,497	\$12,732,544	\$400,000	\$400,000	\$400,000
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**PUBLIC WORKS
SURVEYOR
Budget Unit 172**

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

The office of the County Surveyor checks records of survey, parcel and subdivision maps, and levies fees for those services. It 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 2005-06 requested budget reflects an increase in the number of maps produced and an increase in the cost per corner survey map from \$100 to \$250 to better reflect the actual costs to produce each map. The new rate is based on a time study that was performed to determine appropriate rates. Therefore projected revenues have increased from \$16,200 in FY 2004-05 to \$45,332 in FY 2005-06 (180 percent).

Expenditures (labor costs) have also increased from \$19,293 in FY 2004-05 to \$52,229 in FY 2005-06 (171 percent). The Public Works Director has surveyed the costs of maps in other similarly situated counties and has found that the increased costs per map are still well within the surveyed cost range.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is the same as 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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 172 SURVEYOR						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SERVICES AND SUPPLIES	20530	21,190	19,952	52,082	52,082	52,082
OTHER CHARGES	103	93	93	147	147	147
TOTAL EXPENDITURES*****	\$20633	\$21,283	\$20,045	\$52,229	\$52,229	\$52,229
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CHARGES FOR SERVICES	13982	18,190	17,115	45,332	45,332	45,332
TOTAL REVENUES*****	\$13982	\$18,190	\$17,115	\$45,332	\$45,332	\$45,332
SURVEYOR EXP OVER (UNDER) REV	\$6651	\$3,093	\$2,930	\$6,897	\$6,897	\$6,897
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**MISCELLANEOUS GENERAL
Budget Unit 173**

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

This budget unit finances miscellaneous expenditures, which are not routinely allocable to departments. Ultimately, nearly all costs are charged back to applicable departments under the central service (A-87) Cost Plan.

BUDGET REQUEST

The FY 2005-06 budget request reflects a net cost of \$450,000, a decrease of \$34,000 from the FY 2004-05 adjusted budget.

The Services and Supplies area of this budget request funds expenses associated with the annual county financial audit, assessment appeals board and code enforcement officer, as well as some minor miscellaneous items including \$10,000 to offset the cost of burn permits in the unincorporated area of the County.

Under "Other Charges" is an annual county contribution to the Women's Refuge (\$30,000), and an allocation for the court ordered tax back-fill to the City of Shasta Lake (\$300,000).

SUMMARY OF RECOMMENDATIONS

Departments that transitioned from the courthouse to the new Administration Center continued to absorb courthouse maintenance and operational costs through June 30, 2005. Commencing July 1, 2005, Facilities Management charges associated with the vacated space will be allocated to Miscellaneous General. Facilities Management has estimated the annual charge to be approximately \$295,000. The CAO recommended budget includes this projected annual cost.

PENDING ISSUES AND POLICY CONSIDERATIONS

Charges will continue to accrue to the Miscellaneous General budget unit until a rental agreement for the vacated courthouse space is negotiated with the local Courts.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. An augmentation of \$1,000 to the Quincy Library Group Litigation Fund in response to Board action taken June 21, 2005 comprises the supplemental activity for this budget unit.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 173 MISCELLANEOUS GENERAL 1						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	0	2,500	0	0	0	0
SERVICES AND SUPPLIES	200700	198,600	121,246	203,433	465,365	465,365
OTHER CHARGES	322300	360,000	323,069	295,729	330,000	330,000
INTRAFUND TRANSFERS	-37997	-51,431	-51,381	-40,818	-40,818	-40,818
TOTAL EXPENDITURES*****	\$485003	\$509,669	\$392,934	\$458,344	\$754,547	\$754,547
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REVENUE FROM MONEY & PROPERTY	0	0	968	5,000	5,000	5,000
INTERGOVERNMENTAL REVENUES	0	22,500	0	0	0	0
CHARGES FOR SERVICES	995	0	1,789	1,000	1,000	1,000
MISCELLANEOUS REVENUES	-427	2,898	2,948	2,344	2,344	2,344
TOTAL REVENUES*****	\$568	\$25,398	\$5,704	\$8,344	\$8,344	\$8,344
MISCELLANEOUS GENERAL 1 EXP OVER (UNDER) REV	\$484435	\$484,271	\$387,229	\$450,000	\$746,203	\$746,203
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TOBACCO SETTLEMENT GRANTS
Budget Unit 174

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. On November 20, 2001, the Board of Supervisors dedicated 75 percent of the annual tobacco settlement receipts to the repayment of bond financing for the construction of the Administration Building and appurtenant parking and dedicated the remaining 25 percent to an annual grant program. On June 11, 2002, the Board approved 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. During 2004, the County Administrative Office in conjunction with the Auditor-Controller established two separate fund balance designations identified as "Tobacco Settlement Capital Projects/SCHC" and "Tobacco Settlement Community Grants" to track the dedicated funding streams. Any excess revenues over expenditures within this budget unit are reserved within the Tobacco Settlement Fund at year-end to these two fund balance designations. Long-term debt payments for the new Administration Center will be made from this budget unit commencing in FY 2005-06.

BUDGET REQUEST

The FY 2005-06 budget request reflects anticipated Tobacco Settlement revenue of \$2 million. The Board's commitment to provide ten percent of the annual receipts of the tobacco litigation settlement receipts to the Shasta Community Health Center equates to \$200,000. In addition, the new Administration Center debt payment of \$2,870,975 is financed by this budget.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is as requested by the department head. The \$2,870,975 debt payment is financed with \$1.5 million in General Fund support and \$1,370,975 in Tobacco Settlement Capital Project funds. If anticipated Tobacco Settlement revenues total \$2 million during FY 2005-06, \$300,000 in Community Funds and \$129,025 in Capital Project funds will accrue to the Tobacco Settlement reserve at year-end.

PENDING ISSUES AND POLICY CONSIDERATIONS

The financing plan approved by the Board during the FY 2005-06 preliminary budget workshop included a three-year spending plan reducing available reserves. During FY 2005-06, the County Administrative Office recommended a 50 percent or \$4 million reduction of Tobacco Settlement Capital Project reserves.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
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STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 174 TOBACCO SETTLEMENT GRANTS						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SERVICES AND SUPPLIES	3156	3,026	3,026	0	0	0
OTHER CHARGES	150097	200,000	182,911	3,070,975	3,070,975	3,070,975
TOTAL EXPENDITURES*****	\$153253	\$203,026	\$185,937	\$3,070,975	\$3,070,975	\$3,070,975
MISCELLANEOUS REVENUES	1786435	2,000,000	1,769,823	2,000,000	2,000,000	2,000,000
TOTAL REVENUES*****	\$1786435	\$2,000,000	\$1,769,823	\$2,000,000	\$2,000,000	\$2,000,000
TOBACCO SETTLEMENT GRANTS EXP OVER (UNDER) REV	\$-1633182	\$-1,796,974	\$-1,583,886	\$1,070,975	\$1,070,975	\$1,070,975
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**PUBLIC WORKS
CSA ADMINISTRATION
Budget Unit 175**

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

This budget reflects the fiscal activity of the "umbrella" organization, which provides operational and administrative support to nine active County Service Areas (CSA). More than 3,500 County residents currently benefit from the services provided by 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, four field technicians, and seven extra-help technicians.

BUDGET REQUESTS

The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget. Projected revenue and expenditures both indicate a 3 percent decrease of \$14,554, for a total of \$534,466 each for the FY 2005-06 Proposed Budget. This is primarily due to a vacant position that the Department anticipates will be filled this summer, and if so this budget will be revised during the Supplemental Budget process.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is identical to 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 and as amended in the Supplemental Budget. Salaries & Benefits were increased by \$60,153 to fund all allocated positions, especially two Water/Waste Water Operator positions that were recently filled. CSA Admin Fees were also increased correspondingly for no net increase in expenditures.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 175 CSA ADMINISTRATION						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	376936	485,945	427,789	469,015	529,168	529,168
SERVICES AND SUPPLIES	63180	74,140	74,140	68,130	68,130	68,130
OTHER CHARGES	42090	-1,065	-1,065	-4,679	-4,679	-4,679
APPROP FOR CONTINGENCY	0	0	0	0	2,000	2,000
TOTAL EXPENDITURES*****	\$482206	\$559,020	\$500,864	\$532,466	\$594,619	\$594,619
CHARGES FOR SERVICES	480266	559,020	505,959	532,466	594,619	594,619
TOTAL REVENUES*****	\$480266	\$559,020	\$505,959	\$532,466	\$594,619	\$594,619
CSA ADMINISTRATION EXP OVER (UNDER) REV	\$1940	\$0	\$-5,095	\$0	\$0	\$0
=====	=====	=====	=====	=====	=====	=====

**PUBLIC WORKS
SECURE RURAL SCHOOLS
AND COMMUNITY SELF-DETERMINATION ACT
TITLE III ADMINISTRATION
Budget Unit 176**

Patrick J. Minturn

Director of Public Works

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

This budget unit was created during the FY 2003-04 Supplemental Budget Process. At the Board of Supervisor's discretion, the County has historically allocated all Title II/Title III funds to Title II projects only. FY 2003-04 was the first year in which Title III funds were allocated.

The FY 2005-06 Proposed Budget includes appropriations in the amount of \$307,550 for the following projects: a fire education prevention program to be administered by Shasta County Fire Department (\$70,000); one water tender for the Shasta County Fire Department for the Hat Creek Volunteer Fire Company (\$164,540); the third year of a four-year Fire Safe Council Education program (\$26,191) and the second year of a three-year Catastrophic Wildfire Prevention program (\$46,819) both administered by the Western Shasta Resource Conservation District. The Board of Supervisors approved these continuing projects on April 6, 2004.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is identical to 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 and as amended in the Supplemental Budget.

Trans Out to Water Agency was increased by \$47,255 in order to rebudget work on the Forest Service Liaison project in Fiscal Year 2005-2006, bringing total expenditures to \$355,305. There is sufficient fund balance to cover the additional expenditure.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING SUMMARY
BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====						
UNIT TITLE: 176 TITLE III PROJECTS						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0065 GENERAL FED FOREST TITLE III						
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SERVICES AND SUPPLIES	0	500	40	500	500	500
OTHER FINANCING USES	315130	306,678	259,453	307,550	354,775	354,775
TOTAL EXPENDITURES*****	\$315130	\$307,178	\$259,493	\$308,050	\$355,275	\$355,275
REVENUE FROM MONEY & PROPERTY	1356	0	4,769	6	6	6
INTERGOVERNMENTAL REVENUES	320913	306,678	313,045	307,550	307,550	307,550
TOTAL REVENUES*****	\$322270	\$306,678	\$317,814	\$307,556	\$307,556	\$307,556
TITLE III PROJECTS EXP OVER (UNDER) REV	\$-7139	\$500	\$-58,321	\$494	\$47,719	\$47,719
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PRODUCTIVITY IMPROVEMENT PROGRAM
Budget Unit 177

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

This budget unit was established to provide for the financial transactions associated with the Productivity Improvement Program of Shasta County. The program provided a revolving loan fund for the financing of one-time costs that resulted in enhanced service and on-going savings to the County or a program. Resources of approximately \$307,000 were transferred to the General Fund during FY 2003-04 to mitigate the Vehicle License Fee reductions. The County Administrative Office has since terminated the Productivity Improvement Program.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 177 PRODUCTIVITY IMPROVEMENT PROG						
FUNCTION: GENERAL - PRODUCTIVITY IMPROVE						
ACTIVITY: OTHER GENERAL						
FUND:0063 GENERAL - PRODUCTIVITY IMPROVE						
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.						
OTHER FINANCING USES	305116	0	0	0	0	0
TOTAL EXPENDITURES*****	\$305116	\$0	\$0	\$0	\$0	\$0
.						
REVENUE FROM MONEY & PROPERTY	-94	0	0	0	0	0
TOTAL REVENUES*****	\$-94	\$0	\$0	\$0	\$0	\$0
PRODUCTIVITY IMPROVEMENT PROG EXP OVER (UNDER) REV	\$305210	\$0	\$0	\$0	\$0	\$0
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CENTRAL SERVICE COSTS (A-87)
Budget Unit 199

Rick Graham

Auditor - Controller

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 Countywide 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 \$1.5 million for FY 2005-06 as calculated by the Auditor-Controller's Office. This is an increase of \$1 million over the prior fiscal year and is attributable to the new Shasta County Administrative Center. The County Administrative Office made the determination that many of the county departments would be unable to absorb this increase 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.

SUMMARY OF RECOMMENDATIONS

The recommended budget utilizes the offset number as prepared by the Auditor-Controller and approved by the State.

PENDING ISSUES AND POLICY CONSIDERATIONS

It is important to note that the increases in A-87 charges attributable to the new SCAC facility are legitimate charges to the affected departments. Through the "bailout" process of assisting departments impacted by the increase, administration has reduced the county's ability to access State and Federal reimbursement for these costs. The County Administrative Office is working with the Auditor's Office and Information Technology to explore other methods of providing assistance that will still allow the county access to these other payer sources.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 199 CENTRAL SERVICE COST A-87						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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INTRAFUND TRANSFERS	-417938	-511,074	-511,074	-1,554,097	-1,554,097	-1,554,097
OTHER FINANCING USES	0	0	0	1,073,800	974,096	974,096
TOTAL EXPENDITURES*****	\$-417938	\$-511,074	\$-511,074	\$-480,297	\$-580,001	\$-580,001
MISCELLANEOUS REVENUES	8494	10,287	10,287	781,059	781,059	781,059
TOTAL REVENUES*****	\$8494	\$10,287	\$10,287	\$781,059	\$781,059	\$781,059
CENTRAL SERVICE COST A-87 EXP OVER (UNDER) REV	\$-426432	\$-521,361	\$-521,361	\$-1,261,356	\$-1,361,060	\$-1,361,060
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