

**INTERMOUNTAIN FAIR**  
 Fund 0060 General, Budget Unit 159  
 Robert Macfarlane, Intermountain Fair Manager

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	285870	304053	290394	305,002	304,992	304,992
SERVICES AND SUPPLIES	266747	282011	263586	261,662	261,662	261,662
OTHER CHARGES	11949	15445	15810	25,526	25,526	25,526
FIXED ASSETS	13204	0	0	0	0	0
TOTAL EXPENDITURES*****	\$577,770	\$601,509	\$569,790	\$592,190	\$592,180	\$592,180
REVENUE FROM MONEY & PROPERTY	426856	463910	437828	423,308	423,308	423,308
INTERGOVERNMENTAL REVENUES	174973	211000	220000	215,000	215,000	215,000
CHARGES FOR SERVICES	1538	1400	1619	1,400	1,400	1,400
MISCELLANEOUS REVENUES	0	0	18	0	0	0
TOTAL REVENUES*****	\$603,367	\$676,310	\$659,465	\$639,708	\$639,708	\$639,708
INTERMOUNTAIN FAIR EXP OVER (UNDER) REV	(\$25,596)	(\$74,801)	(\$89,675)	(\$47,518)	(\$47,528)	(\$47,528)

**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 State subvention, pari-mutuel funds, 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 total requested budget for FY 2008-09 includes a decrease of \$36,602 in revenues and a \$9,319 decrease in expenditures as compared to the FY 2007-08 adjusted budget. The budget provides funding for three full-time positions as well as numerous extra-help positions required during the Fair event.

Revenue from Fair gate receipts as well as State subvention for county fairs has remained relatively stable over the past several years with a slight decrease experienced during FY 2007-08. With shortfalls from the racing industry, Fairs & Exposition is reducing FY 2008-09 grant funding. Intermountain Fair does not anticipate being precluded from the program funding, but expects a reduced allocation. The requested budget meets California Department of Agriculture Division of Fairs and Expositions requirements.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget includes a minor modification to decrease the Other Post Employment Benefits by \$10 for one percent of regular salaries.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Inter-Mountain Fair Manager	1.00	1.00	1.00	0.00
County Fair Business Assistant	1.00	1.00	1.00	0.00
Mechanical Crafts Worker I/II	1.00	1.00	1.00	0.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

# GENERAL RESERVE

Fund 0170 General Reserves, Budget Unit 160

Lawrence G. Lees, County Administrative Officer

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
REVENUE FROM MONEY & PROPERTY	216316	100000	444962	150,000	150,000	150,000
OTHR FINANCING SOURCES TRAN IN	5000000	1000000	1000000	0	0	0
TOTAL REVENUES*****	\$5,216,316	\$1,100,000	\$1,444,962	\$150,000	\$150,000	\$150,000
GENERAL RESERVES EXP OVER (UNDER) REV	(\$5,216,316)	(\$1,100,000)	(\$1,444,961)	(\$150,000)	(\$150,000)	(\$150,000)

## **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 Administrative 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 (\$150,000). With the adoption of the FY 2008/09 budget, General Reserves would total approximately \$10 million at the end of 2008-09.

## **SUMMARY OF RECOMMENDATIONS**

The Board approved an augmentation to the General Reserve in Fiscal Year 2007-08, increasing it by \$1 million. This is a very conservative reserve (2.7 percent) considering the County's General Operating \$300+ million budget.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The Board authorized a loan in the amount of \$241,752 to the District Attorney in fiscal year 2003-04. To date the District Attorney has borrowed \$211,812 to be repaid when FY 2003-04 SB-90 reimbursements are received. The State is slowly catching up on past-due SB 90 reimbursements; however, 2003-04 has not yet been received.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

# ACCUMULATED CAPITAL OUTLAY

Fund 0040 Accumulative Capital Outlay, Budget Unit 161

Lawrence G. Lees, County Administrative Officer

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
OTHER FINANCING USES	1717	1873285	132510	200,000	800,000	800,000
TOTAL EXPENDITURES*****	\$1,717	\$1,873,285	\$132,510	\$200,000	\$800,000	\$800,000
REVENUE FROM MONEY & PROPERTY	104181	35000	598174	200,000	200,000	200,000
OTHR FINANCING SOURCES TRAN IN	10000000	0	0	0	0	0
TOTAL REVENUES*****	\$10,104,181	\$35,000	\$598,174	\$200,000	\$200,000	\$200,000
ACCUMULATED CAPITAL OUTLAY EXP OVER (UNDER) REV	(\$10,102,464)	\$1,838,285	(\$465,664)	\$0	\$600,000	\$600,000

## **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 2008-09 requested budget re-appropriates \$200,000 for roof projects, and \$200,000 in interest earnings.

## **SUMMARY OF RECOMMENDATIONS**

Of the projects approved by the Board on March 13, 2007, and described below, the roof replacement or repair project is nearing completion, and the Breslauer Campus Master Plan is complete. The funds for the remaining projects remain in designation in fund balance.

On March 13, 2007, the CAO conducted a workshop for the Board on the County's capital needs. The Board provided direction to the CAO to designate \$6.1 million for the following projects:

1. \$1 million for juvenile detention facilities.
2. \$1 million for adult detention facilities.
3. \$3 million for an animal shelter.
4. \$1 million to maintain existing facilities, roof replacement or repair.
5. \$100,000 for a master plan of the Breslauer Campus.

The \$2 million for detention facilities is for the County match for future State detention facility funding. Counties are typically required to provide a 25 percent match for such funding. These funds remain in designation.

A citizen's committee was formed to discuss and analyze the concept of an animal shelter and determine the best methodology of shelter management. To date, the Board has considered

whether to site a new facility on the Breslauer Campus, or off Clear Creek Road. Further consideration of the project is on hold pending the outcome of a new Jail or Juvenile Hall facility. The \$3 million remains in designation.

The \$1 million for roof repair or replacement has been appropriated for roof replacement on the Mental Health Building and the Social Services Cascade Building. These projects are underway and will be complete in 2008.

The Breslauer Campus Master Plan is complete and was presented to the Board on February 19, 2008.

There is \$4.9 million remaining in general purpose unreserved status in this fund, for future consideration for capital projects.

### **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.

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### **FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget, increasing appropriations for the Social Services Cascade Building roof by \$600,000, for a new total of \$700,000.

### **POSITION ALLOCATION**

There are no positions associated with this budget unit.

# PUBLIC WORKS-COURTHOUSE REMODEL

Fund 0041 Capital Project Courthouse Remodel, Budget Unit 163

Patrick J. Minturn, Director of Public Works

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
OTHER FINANCING USES	40147	0	0	0	0	0
TOTAL EXPENDITURES*****	\$40,147	\$0	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	37863	0	25893	0	0	0
OTHR FINANCING SOURCES TRAN IN	0	0	25474	0	0	0
TOTAL REVENUES*****	\$37,863	\$0	\$51,367	\$0	\$0	\$0
COURTHOUSE REMODEL EXP OVER (UNDER) REV	\$2,284	\$0	(\$51,367)	\$0	\$0	\$0

## **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 2008-09.

## **FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

## **POSITION ALLOCATION**

There are no positions associated with this budget unit.

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

	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
SERVICES AND SUPPLIES	81697	83697	83684	76,229	76,229	76,229
TOTAL EXPENDITURES*****	\$81,697	\$83,697	\$83,684	\$76,229	\$76,229	\$76,229
ECONOMIC DEVELOPMENT EXP OVER (UNDER) REV	\$81,697	\$83,697	\$83,684	\$76,229	\$76,229	\$76,229

**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 2008-09 is \$76,229, a decrease of \$7,468 as compared to FY 2007-08. 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;

\$48,762 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services, a decrease of \$5,418 or 10 percent; and

\$18,450 to the Shasta-Cascade Wonderland Association for tourism promotion and continued support of the Welcome Center, a decrease of \$2,050 or 10 percent.

**SUMMARY OF RECOMMENDATIONS**

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

**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.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

# PUBLIC WORKS-LAND, BUILDINGS AND IMPROVEMENTS

Fund 0062 General-Capital Projects, Budget Unit 166

Patrick J. Minturn, Director of Public Works

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
SERVICES AND SUPPLIES	109873	192785	220796	77,000	77,000	77,000
OTHER CHARGES	1757	529	529	2,451	2,451	2,451
FIXED ASSETS	316040	3831521	1457424	200,000	1,277,400	1,277,400
INTRAFUND TRANSFERS	0	0	0	-279,451	-1,277,400	-1,277,400
TOTAL EXPENDITURES*****	\$427,670	\$4,024,835	\$1,678,749	\$0	\$79,451	\$79,451
OTHR FINANCING SOURCES TRAN IN	418474	3981760	2037334	0	79,451	79,451
TOTAL REVENUES*****	\$418,474	\$3,981,760	\$2,037,334	\$0	\$79,451	\$79,451
LAND BUILDINGS & IMPROVEMENTS EXP OVER (UNDER) REV	\$9,196	\$43,075	(\$358,584)	\$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 budget unit.

Project Name	Estimated Cost	Funding Source
Mental Health Bldg. Roof Project	100,000	Accumulated Capital Outlay
Social Services Cascade Bldg. Roof Project	100,000	Accumulated Capital Outlay

These two projects were started in FY 2007-08, and requested appropriations are for run-out costs. The projects are budgeted in Mental Health and Social Services with a transfer-in from 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 \$52,451 for FY 2008-09. 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 \$200,000 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 \$79,451 is a transfer-in from the General Fund to support activities not specific to a department.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with a technical adjustment.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Amendments include rebudgeting the Social Services Cascade Building roof project, and three new projects: 1) Jail Building roof and stucco project (\$502,000); 2) ADA improvements at the Burney Veterans' Hall (\$243,100); and 3) ADA improvements at the Fall River Mills Veterans' Hall (\$157,300).

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

# LIBRARY BUILDING CONSTRUCTION

Fund 0043 Capital Project Library Building, Budget Unit 167

Patrick J. Minturn, Director of Public Works

STATE CONTROLLER	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SERVICES AND SUPPLIES	1599609	666052	441653	25,000	0	0
OTHER CHARGES	385	2592	2592	49,060	49,060	49,060
FIXED ASSETS	5008981	371606	22401	0	0	0
TOTAL EXPENDITURES*****	\$6,608,974	\$1,040,250	\$466,647	\$74,060	\$49,060	\$49,060
REVENUE FROM MONEY & PROPERTY	-33800	0	9736	-5,000	5,000	5,000
INTERGOVERNMENTAL REVENUES	2185311	1242753	1790527	0	0	0
MISCELLANEOUS REVENUES	890000	10000	12661	0	0	0
OTHR FINANCING SOURCES TRAN IN	96091	0	0	0	0	0
TOTAL REVENUES*****	\$3,137,602	\$1,252,753	\$1,812,924	(\$5,000)	\$5,000	\$5,000
LIBRARY BUILDING CONSTRUCTION EXP OVER (UNDER) REV	\$3,471,372	(\$212,503)	(\$1,346,277)	\$79,060	\$44,060	\$44,060

## **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. The grant funded approximately 65 percent of the \$20 million needed to build the new library. Matching funds in the approximate amount of \$8 million came from the County, the City of Redding, New Library Now!, a local non-profit organization, Shasta Children and Families First Commission, the McConnell Foundation, the Sierra Pacific Foundation, and other local private donors.

## **BUDGET REQUEST**

There are no appropriations requested in the FY 2008-09 Proposed Budget except for A-87 Central Service charges in the amount of \$49,060. There will be A-87 Central Service charges in FY 2009-10 and then all activity in this budget will cease. There is some remaining fund balance and thus interest earnings are requested in the amount of \$5,000 for FY 2008-09. After the County concludes the FY 2007-08 audit (Fall 2008), all remaining funds, less some funds reserved for FY 2009-10 A-87 charges, will be remitted to the City of Redding for use in the Shasta Public Libraries System pursuant to the operational and ownership agreement approved by the Board of Supervisors and the Redding City Council in August 2006. All remaining funds are match funds and interest earnings, and do not include any state grant funds. The State Department of Finance conducted the grant-funded project audit in April 2007 and issued the state audit report in September 2007 citing no audit exceptions or findings. The only activity in FY 2007-08 was the expenditure of the balance of the \$1 million in non-grant funds set aside for collection development and miscellaneous project wrap-up activity. Final grant payments were received from the Office of Library Construction (OLC)

in FY 2007-08 in the amount of \$1.77 million, and final grant-match payments were received from NLN! (\$12,500) and the City of Redding (\$25,000). While awaiting the final payments from OLC, the budget did experience a negative fund which resulted in negative interest earnings resulting in the fund having to pay the County Treasury for providing cash flow.

The County is in the process of transferring ownership of the new Redding Library and all its furniture, fixtures, equipment and collection materials to the City of Redding pursuant to the operational and ownership agreement approved by the Board of Supervisors and the Redding City Council in August 2006. Although the City began operating and administering the new Redding Library and the two library branches in Anderson and Burney as of January 1, 2007 as the Shasta Public Libraries System, the County will retain ownership of the two branches and their contents.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended a reduction in Special Department Expense as the Redding Library management has assured the CAO's Office that final collection materials purchases will be concluded in FY 2007-08. Additionally, negative interest earnings were reversed as there is a positive fund balance.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

# ADMINISTRATION CENTER CONSTRUCTION

Fund 0044 Capital Project Administration Building, Budget Unit 169

Patrick J. Minturn, Director of Public Works

STATE CONTROLLER	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SERVICES AND SUPPLIES	99,161	33,147	44,425	0	0	0
OTHER CHARGES	4,422	187	187	171	171	171
TOTAL EXPENDITURES*****	\$103,583	\$33,334	\$44,612	\$171	\$171	\$171
REVENUE FROM MONEY & PROPERTY	333,559	0	275,789	0	0	0
TOTAL REVENUES*****	\$333,559	\$0	\$275,789	\$0	\$0	\$0
ADMINISTRATION BLDG CONSTRUCT EXP OVER (UNDER) REV	(\$229,976)	\$33,334	(\$231,177)	\$171	\$171	\$171

## **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.

## **BUDGET REQUEST**

The requested budget is for A-87 costs only. This budget unit will be closed to future activity.

## **SUMMARY OF RECOMMENDATIONS**

None.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The building upgrades budgeted in the prior fiscal year included installing panic hardware in several County offices, converting some unused space behind the board chambers and near the parking structure to storage areas for Facilities Management and fixing two water intrusion problems identified on the roof and in the elevator pit of the parking garage. Also included were upgrades to the Board Chambers audio-visual system. Future building modifications or repairs will be charged through the Facilities Management building maintenance process to occupying departments.

## **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

# ANIMAL SHELTER CONSTRUCTION

Fund 0045 Capital Project Animal Shelter, Budget Unit 16901

Patrick J. Minturn, Director Public Works

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
SERVICES AND SUPPLIES	0	0	0	0	750,000	750,000
TOTAL EXPENDITURES*****	\$0	\$0	\$0	\$0	\$750,000	\$750,000
OTHR FINANCING SOURCES TRAN IN	0	0	0	0	750,000	750,000
TOTAL REVENUES*****	\$0	\$0	\$0	\$0	\$750,000	\$750,000
ANML CNTRL FACILITY EXP OVER (UNDER) REV	\$0	\$0	\$0	\$0	\$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**

On March 13, 2007, the CAO conducted a workshop for the Board of Supervisors on the County's capital needs. The Board provided direction to the CAO to designate \$3 million for an animal shelter. A citizen's committee was formed to discuss and analyze the concept of an animal shelter and determine the best methodology of shelter management. On May 8, 2007, the Board of Supervisor's approved the citizen's committee's recommendation that the County maintain control over operations of the Animal Control facility and build a new facility on County-owned property. Of the \$3 million designated for an animal shelter, \$2.25 million will remain in the fund pending \$750,000 in FY 2007-08 appropriations for completion of the site analysis, award of an architectural contract, and Public Works administrative charges.

Due to the new AB 900 (Chapter 7), approved by the Governor on May 3, 2007, jail construction grant funding and the resulting Request for Proposals issued by the state, all activity in this budget has ceased until the County receives notice of award or denial for jail construction grant funding. Should the County be awarded jail construction grant funds from the state all of the County's capital reserves (\$9 million) will be necessary for the County's grant-match, non-grant allowed construction costs, and costs to relocate the County's Fleet station where a new jail would be constructed and located. Therefore there are no requested appropriations or revenue requested in FY 2008-09. There were no expenditures in FY 2007-08.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

The citizen's committee has indicated a desire to continue to provide input on this project as it evolves, and to possibly engage in a capital project funding campaign in the community in order to raise additional funding for this project. The CAO's Office will continue to administer and work with this committee of dedicated citizens.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended budget.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

There are no positions allocated with this budget unit.

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

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SERVICES AND SUPPLIES	49114	62250	51654	41,750	41,750	41,750
OTHER CHARGES	96	49	49	279	279	279
TOTAL EXPENDITURES*****	\$49,210	\$62,299	\$51,703	\$42,029	\$42,029	\$42,029
CHARGES FOR SERVICES	48721	45500	32087	25,000	25,000	25,000
TOTAL REVENUES*****	\$48,721	\$45,500	\$32,087	\$25,000	\$25,000	\$25,000
SURVEYOR EXP OVER (UNDER) REV	\$489	\$16,799	\$19,616	\$17,029	\$17,029	\$17,029

**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 2008-09 requested budget includes a \$20,500 (45.05 percent) decrease in revenue and \$20,270 (32.54 percent) decrease in expenditures as compared to the FY 2007-08 adjusted budget.

**SUMMARY OF RECOMMENDATIONS**

The CAO 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.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

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

	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
SERVICES AND SUPPLIES	515562	791514	638171	690,302	711,848	711,848
OTHER CHARGES	248257	262700	213694	262,700	262,700	262,700
INTRAFUND TRANSFERS	-47739	-69077	-69077	-72,461	-72,461	-72,461
TOTAL EXPENDITURES*****	\$716,079	\$985,137	\$782,789	\$880,541	\$902,087	\$902,087
REVENUE FROM MONEY & PROPERTY	9282	5900	9774	8,000	8,000	8,000
CHARGES FOR SERVICES	391	300	961	300	300	300
MISCELLANEOUS REVENUES	3136	3936	4936	3,771	3,771	3,771
TOTAL REVENUES*****	\$12,809	\$10,136	\$15,671	\$12,071	\$12,071	\$12,071
MISCELLANEOUS GENERAL 1 EXP OVER (UNDER) REV	\$703,270	\$975,001	\$767,117	\$868,470	\$890,016	\$890,016

**PROGRAM DESCRIPTION**

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

**BUDGET REQUEST**

The FY 2008-09 budget request reflects a net cost of \$890,016. The Services and Supplies area of this budget request funds expenses associated with the annual county financial audit (\$69,000), actuary services (\$5,000), utility and maintenance costs associated with first floor and basement of the Courthouse (\$151,648), assessment appeals board and code enforcement officer (\$12,000), as well as the cost for the Illegal Dumping Program run by the District Attorney (\$221,546).

Due to the County's declining discretionary revenues, several reductions in payments to community partners are recommended. The contribution to the Women's Refuge is recommended to be reduced 10 percent, from \$30,000 to \$27,000. The appropriation for the State Fair Booth has been reduced from \$10,000 to zero.

Under "Other Charges" is an annual allocation for the court ordered tax back-fill to the City of Shasta Lake (\$262,700).

**SUMMARY OF RECOMMENDATIONS**

The Recommended Budget is the same as the Requested Budget with technical adjustments.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Charges will continue to accrue to the Miscellaneous General budget unit until an agreement for the vacated courthouse space is negotiated with the Administrative Office of the Court. The local Court has occupied the first floor and portions of the basement, at no additional cost because the County

received a reduction in the Maintenance of Effort (MOE). The occupancy agreement states the Court will assume these costs (utilities and maintenance) once court-related collections exceed the reduction in the County's MOE (approximately \$400,000).

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

# TOBACCO SETTLEMENT GRANTS

Fund 0060 General, Budget Unit 174

Lawrence G. Lees, County Administrative Officer

STATE CONTROLLER	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SERVICES AND SUPPLIES	609074	809121	565435	179,360	235,253	235,253
OTHER CHARGES	2908356	2986643	2933376	2,874,920	2,924,466	2,924,466
OTHER FINANCING USES	96091	0	0	550,000	550,000	550,000
TOTAL EXPENDITURES*****	\$3,613,521	\$3,795,764	\$3,498,811	\$3,604,280	\$3,709,719	\$3,709,719
MISCELLANEOUS REVENUES	1695250	1500000	1804757	1,500,000	1,800,000	1,800,000
TOTAL REVENUES*****	\$1,695,250	\$1,500,000	\$1,804,757	\$1,500,000	\$1,800,000	\$1,800,000
TOBACCO SETTLEMENT GRANTS EXP OVER (UNDER) REV	\$1,918,271	\$2,295,764	\$1,694,054	\$2,104,280	\$1,909,719	\$1,909,719

## **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 (SCAC) and appurtenant parking and dedicated the remaining 25 percent to an annual grant program. On March 13, 2007, 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.

## **BUDGET REQUEST**

The FY 2008-09 budget request reflects anticipated Tobacco Settlement revenue of \$1.8 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 \$180,000. In addition, the new Administration Center debt payment of \$2.8 million is financed by this budget.

Due to economic uncertainty and declining discretionary revenues, the CAO is proposing to suspend the allocation of 15 percent of tobacco settlement receipts to community grants. The remaining funds held in the designated fund balance, \$550,000, would be transferred-out to Social Services to offset the costs of County social service programs that benefit at-risk youth and adults. By deferring the allocation to community grants, the General Fund will preserve funding for mission critical countywide services, such as maintaining social workers in Children and Family Services to respond to and investigate reports of child abuse and neglect, including those who respond along with law enforcement when children are present during drug arrests. The funds would also be used to maintain response services for reported elder abuse, including both physical abuse and neglect and financial abuse; for employment and training staff in CalWORKs to support clients in maintaining employment in a difficult economic climate; and, for the Sexual Assault Response Team (SART).

Further, the CAO recommends that future Tobacco Settlement receipts be allocated as follows: ten percent to the Shasta Community Health Center, 90 percent to debt service. Debt-service exceeds 90 percent of expected revenue by \$1.1 million; the difference being made up by the General Fund. This proposal will free up limited General Fund resources for other mission critical uses.

The requested budget includes \$31,904 in run out costs for community grants scheduled for completion in 2008-09.

After relieving the fund balance designation for the transfer-out to Social Services and the run-out costs for community grants, the net General Fund cost for this budget unit is \$1.2 million.

### **SUMMARY OF RECOMMENDATIONS**

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

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

Tobacco Settlement receipts are static at \$1.5 million, necessitating General Fund backfill for debt service payments on the Administration Center.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

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### **FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget, and as amended in the Supplemental Budget. Appropriations increased \$75,439 to re-budget community grants that will be completed after June 30, 2008, offset by available fund balance.

### **POSITION ALLOCATION**

There are no positions associated with this budget unit.

# PUBLIC WORKS-CSA ADMINISTRATION

Fund 00060 General, Budget Unit 175

Patrick J. Minturn, Director of Public Works

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	537880	601538	527154	572,101	572,101	572,101
SERVICES AND SUPPLIES	91371	90021	97346	104,450	104,450	104,450
OTHER CHARGES	14960	13898	13898	16,509	16,509	16,509
APPROP FOR CONTINGENCY	0	0	0	4,000	4,000	4,000
TOTAL EXPENDITURES*****	\$644,211	\$705,457	\$638,398	\$697,060	\$697,060	\$697,060
CHARGES FOR SERVICES	641213	705458	612271	697,060	697,060	697,060
MISCELLANEOUS REVENUES	0	0	0	0	0	0
TOTAL REVENUES*****	\$641,213	\$705,458	\$612,271	\$697,060	\$697,060	\$697,060
CSA ADMIN EXP OVER (UNDER) REV	\$2,998	(\$1)	\$26,127	\$0	\$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), three Street Lighting Districts and sixty six 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 seven extra-help technicians.

## **BUDGET REQUESTS**

The FY 2008-09 requested budget includes \$8,397 decrease in both expenditures and revenues as compared to the FY 2007-08 adjusted budget. 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 CAO 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.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Utility Operations Superintendent	1.00	1.00	1.00	0.00
Administrative Secretary II	1.00	1.00	1.00	0.00
Lead Water/Wastewater Operator	1.00	1.00	1.00	0.00
Water/Wastewater Operator I/II or Water/Wastewater Operator Trainee	3.00	3.00	3.00	0.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

**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

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SERVICES AND SUPPLIES	379	500	633	1,000	1,000	1,000
OTHER CHARGES	20,762	2,000	0	2,000	2,000	2,000
OTHER FINANCING USES	325,899	627,138	521,560	141,458	76,249	76,249
TOTAL EXPENDITURES*****	\$347,039	\$629,638	\$522,193	\$144,458	\$79,249	\$79,249
REVENUE FROM MONEY & PROPERTY	19,903	0	6,476	1,548	1,548	1,548
INTERGOVERNMENTAL REVENUES	537,420	610,369	310,369	0	0	0
TOTAL REVENUES*****	\$557,323	\$610,369	\$316,845	\$1,548	\$1,548	\$1,548
TITLE III PROJECTS EXP OVER (UNDER) REV	(\$210,284)	\$19,269	\$205,348	\$142,910	\$77,701	\$77,701

**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 2008-09 requested budget includes expenditures in the amount of \$144,458 and revenues in the amount of \$1,548. FY 2008-09 expenditures decreased by \$485,180 and revenues decreased by \$608,800 as compared to FY 2007-08 adjusted budget.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended includes a decrease to transfer out Fire Zone #1 by \$141,458 as the project budgeted for will be completed by end of FY 2007-08.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Title III funding was granted a one year extension by legislation in FY 2007-08. Approximately \$300,000 unexpected funds were received from this one-year extension. A call for projects was prepared with final Board of Supervisor approval. Use of fund balance will exhaust all funds remaining from this legislation by end of FY 2007-08.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. The amendment includes rollover balances not expended by June 30, 2008 and include transfer out dollars to Boating Safety (\$61,711) and Crystal Creek Boys' Camp (\$28,218) as well as a reduction in the transfer out to CSA #1 Fire due to completion of the project (-\$141,458).

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

# CENTRAL SERVICE COSTS (A-87)

Fund 0060 General, Budget Unit 199

Connie Regnell, Auditor – Controller

STATE CONTROLLER	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SERVICES AND SUPPLIES	0	39,622	39,622	0	0	0
INTRAFUND TRANSFERS	-1,272,551	-1,841,598	-1,841,597	-2,483,489	-2,483,489	-2,483,489
OTHER FINANCING USES	561,237	1,036,251	1,024,067	1,658,916	1,691,257	1,691,257
TOTAL EXPENDITURES*****	(\$711,315)	(\$765,725)	(\$777,908)	(\$824,573)	(\$792,232)	(\$792,232)
MISCELLANEOUS REVENUES	393,667	917,385	904,742	1,465,348	1,465,348	1,465,348
TOTAL REVENUES*****	\$393,667	\$917,385	\$904,742	\$1,465,348	\$1,465,348	\$1,465,348
CENTRAL SERVICE COST A-87 EXP OVER (UNDER) REV	(\$1,104,982)	(\$1,683,110)	(\$1,682,650)	(\$2,289,921)	(\$2,257,580)	(\$2,257,580)

## **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 \$3.9 million for FY 2008-09 as calculated by the Auditor-Controller's Office. This is an increase of \$1.1 million over the prior fiscal year and is primarily attributable to depreciation on 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. This budget continues the subsidy program and proposes to offset \$1.6 million of this cost increase for departments residing outside the General Fund. Departments residing in the General Fund have absorbed the depreciation expense via increased net county cost.

## **SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head, with one technical adjustment.

## **PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.