

**INTERMOUNTAIN FAIR**  
**Fund 0100 Intermountain Fair, Budget Unit 159**  
**Robert Macfarlane, 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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$454,418	\$395,417		\$463,800	\$463,800
INTERGOVERNMENTAL REVENUES	\$241,160	\$399,829		\$0	\$0
CHARGES FOR SERVICES	\$1,168	\$852		\$1,900	\$1,900
MISCELLANEOUS REVENUES	\$0	\$325		\$0	\$0
<b>Total Revenues:</b>	<b>\$696,746</b>	<b>\$796,425</b>		<b>\$465,700</b>	<b>\$465,700</b>
SALARIES AND BENEFITS	\$303,177	\$322,846		\$188,345	\$188,345
SERVICES AND SUPPLIES	\$284,209	\$254,178		\$261,887	\$261,887
OTHER CHARGES	\$35,494	\$17,963		\$15,468	\$15,468
<b>Total Expenditures/Appropriations:</b>	<b>\$622,881</b>	<b>\$594,987</b>		<b>\$465,700</b>	<b>\$465,700</b>
<b>Net Cost:</b>	<b>(\$73,864)</b>	<b>(\$201,437)</b>		<b>\$0</b>	<b>\$0</b>

**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 FY 2011-12 requested budget includes expenditures in the amount of \$455,700 and revenues in the amount of \$455,700. The requested budget meets California Department of Agriculture Division of Fairs and Expositions requirements.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended changes to the FY2011-12 requested budget includes an increase to Salaries and Benefits in the amount of \$10,000 and an increase to Revenue from Money and Property in the amount of \$10,000. The requested budget remains balanced.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Due to elimination of the California Department of Agriculture, Division of Fairs and Expositions funding (\$233,000), lay-off of two employees and reduction of fair services are contained in the FY 2011-12 requested budget. The FY 2011-12 requested budget revenues consist solely of rents/leases of buildings, Intermountain Fair revenue and charges for services, all of which are fluid.

**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.

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

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$53,888	\$61,629	\$60,000	\$60,000	
<b>Total Revenues:</b>	<b>\$53,888</b>	<b>\$61,629</b>	<b>\$60,000</b>	<b>\$60,000</b>	
OTHER FINANCING USES	\$2,000,000	\$0	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Net Cost:</b>	<b>\$1,946,111</b>	<b>(\$61,629)</b>	<b>(\$60,000)</b>	<b>(\$60,000)</b>	

**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 (\$60,000). After the \$2 million loan to Public Safety due to the loss of Proposition 172 revenue, the General Reserve is approximately \$8 million. This is 2.5 percent of total Government Funds appropriations (\$324 million).

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

In FY 2010-11, the Department of Public Works requested a short-term loan for interim financing in the amount of \$500,000 for the water system upgrade of Service Area #23, Cragview Water. The project has been approved for total state funding in the amount of \$912,000. Funds advanced to date total \$90,000. Public

Works indicates the funding will be in place for a 6 month period.

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. The CAO will recommend incremental increases to the General Reserve when discretionary revenues recover.

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.

In order to establish the Shasta County Redevelopment Agency (Agency), the General Reserve loaned the Agency \$79,713 in 1987. This loan will eventually be paid back from future project incremental tax revenue.

The tenth and final annual repayment in the amount of \$2,500, from a loan (beginning June 30, 2000) to CSA #3-Castella will be paid by June 30, 2011.

**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.

**ACCUMULATED CAPITAL OUTLAY**  
**Fund 0040 Accumulative Capital Outlay, Budget Unit 161**  
**Lawrence G. Lees, County Administrative 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	2009-10 Actuals	2010-11 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$23,275	\$27,420	\$30,000	\$30,000
<b>Total Revenues:</b>	<b>\$23,275</b>	<b>\$27,420</b>	<b>\$30,000</b>	<b>\$30,000</b>
OTHER FINANCING USES	\$6,774,328	\$348,298	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	<b>\$6,774,328</b>	<b>\$348,298</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Cost:</b>	<b>\$6,751,053</b>	<b>\$320,878</b>	<b>(\$30,000)</b>	<b>(\$30,000)</b>

**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 2011-12 requested budget appropriates revenue from interest earning (\$30,000).

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The following projects have been fully expended or committed to future projects: Juvenile Hall Construction, \$2.5 million; Existing Facilities Roof Project, \$500 thousand; Master Plan Breslauer Campus, \$100 thousand; Renovate Old Library Building for the District Attorney and Veterans Service Officer, \$5 million. The New Animal Shelter, \$3 million, remains in designation.

**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.

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

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$26,499	\$46,191	\$46,517	\$46,517	\$46,517
<b>Total Expenditures/Appropriations:</b>	\$26,499	\$46,191	\$46,517	\$46,517	\$46,517
<b>Net Cost:</b>	\$26,499	\$46,191	\$46,517	\$46,517	\$46,517

**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 2011-12 is \$46,517, a status quo budget as compared to the adjusted FY 2010-11 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 2010-11.

The requested budget meets the status quo budget requirement.

**SUMMARY OF RECOMMENDATIONS**

The CAO concurs with the requested budget. The requested budget meets the status quo budget requirement.

**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.

**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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$0	\$404,674		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$4,857,987	\$1,356,199		\$182,901	\$182,901
<b>Total Revenues:</b>	<b>\$4,857,987</b>	<b>\$1,760,874</b>		<b>\$182,901</b>	<b>\$182,901</b>
SERVICES AND SUPPLIES	\$76,749	\$129,874		\$177,000	\$177,000
OTHER CHARGES	\$3,145	\$2,151		\$5,901	\$5,901
CAPITAL ASSETS	\$4,781,264	\$1,768,990		\$2,438,007	\$2,438,007
INTRAFUND TRANSFERS	\$0	\$0		(\$2,438,007)	(\$2,438,007)
<b>Total Expenditures/Appropriations:</b>	<b>\$4,861,159</b>	<b>\$1,901,015</b>		<b>\$182,901</b>	<b>\$182,901</b>
<b>Net Cost:</b>	<b>\$3,172</b>	<b>\$140,141</b>		<b>\$0</b>	<b>\$0</b>

**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 2011-12 requested budget:

Project Name	Requested	Recommended	Funding Source
Balls Ferry Boat Ramp Launching Facility (re-budget)	\$613,557	\$613,557	State Boating & Waterway grant
Jail Closed Circuit TV Upgrade (re-budget)	\$30,000	\$30,000	Criminal Justice Trust Fund
Placer Bldg DPW Remodel	\$250,000	\$250,000	Roads Fund
Placer Bldg DPW Roof	\$145,000	\$145,000	Roads Fund
MHSA Breslauer Remodel	\$1,399,450	\$1,399,450	MHSA 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 2011-12. 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 \$5,901.

The Cost Applied amount of \$2.438 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 \$82,901 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 an augmentation to Professional and Special Services for site preparation relative to the new Redding Courthouse. An additional \$100,000 is appropriated for County due diligence, offset by a transfer-in from General Revenue.

**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.

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

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$21,390	\$8,520	\$8,000	\$8,000
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$10,440,000	\$10,440,000
OTHR FINANCING SOURCES TRAN IN	\$2,486,099	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$2,507,490</b>	<b>\$8,520</b>	<b>\$10,448,000</b>	<b>\$10,448,000</b>
OTHER CHARGES	\$0	\$17	\$736	\$736
CAPITAL ASSETS	\$696,535	\$785,456	\$11,071,000	\$11,071,000
<b>Total Expenditures/Appropriations:</b>	<b>\$696,535</b>	<b>\$785,474</b>	<b>\$11,071,736</b>	<b>\$11,071,736</b>
<b>Net Cost:</b>	<b>(\$1,810,954)</b>	<b>\$776,954</b>	<b>\$623,736</b>	<b>\$623,736</b>

**PROGRAM DESCRIPTION**

This budget was established for the purpose of performing the work necessary 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 \$17,550,000, with a County cash match between \$2.5 million and \$2.9 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. Revenues in the amount of \$10 million (primarily state funding, with some small estimated interest earnings on the project fund) and expenditures in the amount of \$11 million are requested in the FY 2011-12 requested budget. In FY 2011-12 primary expenditures will be actual construction costs along with construction management, and Public Works administration services. Construction is tentatively scheduled to begin during the fall/winter of 2011 with construction complete in the winter/spring of 2012.

**SUMMARY OF RECOMMENDATIONS**

The recommendation is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

There could be significant financial challenges to the County for this project as the state will reimburse the County in arrears, on a monthly basis for construction expenditures only. Additionally, the state will retain 5% of the conditional award amount, which is a little over \$752,500, until the final project audit is complete (a County responsibility), which is required within 90 days after completion of construction. This has been revised verbally from quarterly reimbursements and a 20% retention (the County is waiting to see this new verbiage in the state agreements). This will mean that the County will need to provide the needed cash flow for the project, and this could result in the project fund experiencing a negative cash balance with the project

paying interest to the County Treasury for temporary borrowing in order to maintain a positive cash flow. Due to a necessary increase in the square footage of the facility to meet state Title 15 and Title 24 requirements and extensive and costly work with the state (the state bills the County for mandatory real estate due diligence work the state is required to provide) which thereby increases County administrative charges, and also delays the project timeline, the projected total cost of construction has increased by \$469,500. Once the County signs the agreements required by the state for this project the County will be entirely responsible for all project cost or timeline overruns. The County and state have tentatively agreed to revised terms in the state agreements and the County is currently waiting to receive the updated agreements from the state. County project costs are now estimated at \$2.9 million (up from \$2.5 million) through the completion of the project due to increased costs that are not eligible for state funding such as architectural design and construction management contracts, County administrative costs (resulting from delayed timeline and intensive work with the state), permits/fees/testing, non-fixed furniture/fixtures/equipment, and state charges for state-required Real Estate Due Diligence. Staff are currently exploring non-General Fund revenue sources to fund the increases in County costs. Due to the state's budget deficit, current bond rating, and the terms of the draft state agreement templates, which do not protect the County or provide confidence that the state can or will provide the \$15 million state funding needed to complete the project, the Probation Department, the Public Works Department and the County Administrative Office will work closely to mitigate as much negative financial impact to the County as possible during the completion of this valuable and important project. Finally, original additional annual operational cost estimates presented to the Board in December 2008 of \$413,000 are now revised and increased to \$1 million to \$1.4 million in additional annual operating expenses. Staff are currently working with the state to refine these operational cost estimates which the state requires the Board to approve before the state will provide any funding for the project.

**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.

**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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$21,040	\$15,707	\$18,000	\$18,000	
<b>Total Revenues:</b>	\$21,040	\$15,707	\$18,000	\$18,000	
SERVICES AND SUPPLIES	\$22,722	\$14,957	\$24,000	\$24,000	
OTHER CHARGES	\$210	\$5	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	\$22,933	\$14,963	\$24,000	\$24,000	
<b>Net Cost:</b>	\$1,893	(\$743)	\$6,000	\$6,000	

**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 2011-12 requested budget includes revenue in the amount of \$18,000 and \$24,000 in expenditures. Revenues decreased by \$7,000 and expenditures decreased by \$7,005 as compared to the FY 2010-11 adjusted budget. The requested budget meets the status quo budget requirement.

**SUMMARY OF RECOMMENDATIONS**

The CAO concurs with the requested budget. The requested budget meets the status quo budget requirement.

**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 Administrative 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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$10,736	\$10,173	\$9,000	\$9,000	\$9,000
CHARGES FOR SERVICES	\$1,315	\$1,066	\$900	\$900	\$900
<b>Total Revenues:</b>	<b>\$12,051</b>	<b>\$11,239</b>	<b>\$9,900</b>	<b>\$9,900</b>	<b>\$9,900</b>
SERVICES AND SUPPLIES	\$374,906	\$383,515	\$446,521	\$446,521	\$446,521
OTHER CHARGES	\$175,098	\$246,127	\$262,000	\$262,000	\$262,000
CAPITAL ASSETS	\$5,878	\$0	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$49,925)	(\$69,089)	(\$90,380)	(\$90,380)	(\$90,380)
<b>Total Expenditures/Appropriations:</b>	<b>\$505,957</b>	<b>\$560,553</b>	<b>\$618,141</b>	<b>\$618,141</b>	<b>\$618,141</b>
<b>Net Cost:</b>	<b>\$493,906</b>	<b>\$549,314</b>	<b>\$608,241</b>	<b>\$608,241</b>	<b>\$608,241</b>

**PROGRAM DESCRIPTION**

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

**BUDGET REQUEST**

The FY 2011-12 budget request reflects a net cost of \$608,241, 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, that portion of the Public Safety Building vacated by the District Attorney, and the Administration Center Parking Garage; and energy retrofit charges for buildings demolished during construction of the Shasta Administration Center, and the old Jail. In total, these charges are \$98,223. Also included is the cost of the Illegal Dumping Program (\$128,606); the annual county financial audit (\$77,000); nuisance abatement clean-up (\$60,000); the Quincy Library Group forester (\$10,700); assessment appeals, employee appeals and nuisance abatement appeals (\$17,000); 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 (\$200,000); and the County's annual contribution (\$62,000) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$90,380) 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 \$9,900 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

**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**

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.

**TOBACCO SETTLEMENT GRANTS**  
**Fund 0060 General, Budget Unit 174**  
**Lawrence G. Lees, County Administrative 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	2009-10 Actuals	2010-11 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
MISCELLANEOUS REVENUES	\$1,653,645	\$1,544,526	\$1,650,000	\$1,650,000
<b>Total Revenues:</b>	<b>\$1,653,645</b>	<b>\$1,544,526</b>	<b>\$1,650,000</b>	<b>\$1,650,000</b>
SERVICES AND SUPPLIES	\$165,364	\$154,452	\$200,000	\$200,000
OTHER FINANCING USES	\$1,890,000	\$1,800,000	\$2,340,000	\$2,340,000
<b>Total Expenditures/Appropriations:</b>	<b>\$2,055,364</b>	<b>\$1,954,452</b>	<b>\$2,540,000</b>	<b>\$2,540,000</b>
<b>Net Cost:</b>	<b>\$401,719</b>	<b>\$409,926</b>	<b>\$890,000</b>	<b>\$890,000</b>

**PROGRAM DESCRIPTION**

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. 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. 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.

**BUDGET REQUEST**

The FY 2011-12 budget request anticipates Tobacco Settlement revenue of \$1.7 million. The Shasta Community Health Center will receive ten percent ; the remaining 90 percent will offset the debt service on the SCAC building. For a third year funds on deposit with the lending agent will partially offset the debt service. The \$2.34 million transfer-out to the debt service fund is the net of one-time funds on deposit. There is an increasing General Fund impact from the difference between Tobacco Settlement receipts and the long-term debt. The increase between the Net County Cost (NCC) for the fiscal year ending June 30, 2011, and the Requested FY 2011-12 NCC is \$620,000.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

This is the final year that funds on deposit with the fiscal agent will be available to offset the debt service of the SCAC. Commencing in FY 2012-13, the General Fund will be paying the total debt service on the SCAC, offset by Tobacco Settlement Revenue.

Tobacco settlement payments are dependent upon cigarette sales volume. Receipts declined 16 percent between FY 2008-09 and FY 2009-10. We receive the master settlement agreement report 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, and is recommended by, the County Administrative Office.

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**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

County of Shasta  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$584,501	\$630,367		\$659,052	\$659,052
<b>Total Revenues:</b>	\$584,501	\$630,367		\$659,052	\$659,052
SALARIES AND BENEFITS	\$487,983	\$491,737		\$536,984	\$536,984
SERVICES AND SUPPLIES	\$84,083	\$110,094		\$108,244	\$108,244
OTHER CHARGES	\$15,947	\$15,813		\$13,824	\$13,824
<b>Total Expenditures/Appropriations:</b>	\$588,013	\$617,645		\$659,052	\$659,052
<b>Net Cost:</b>	\$3,512	(\$12,721)		\$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 seventy eight 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 2011-12 requested budget includes \$659,052 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 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.

**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

County of Shasta  
 Detail of Financing Sources and Financing Uses  
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 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$885	\$1,453		\$75	\$75
INTERGOVERNMENTAL REVENUES	\$235,121	\$211,899		\$125,062	\$125,062
<b>Total Revenues:</b>	<b>\$236,006</b>	<b>\$213,353</b>		<b>\$125,137</b>	<b>\$125,137</b>
SERVICES AND SUPPLIES	\$230,737	\$67		\$120	\$120
OTHER CHARGES	\$54,614	\$0		\$138,867	\$138,867
OTHER FINANCING USES	\$171,752	\$45,625		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	<b>\$457,105</b>	<b>\$45,692</b>		<b>\$138,987</b>	<b>\$138,987</b>
<b>Net Cost:</b>	<b>\$221,098</b>	<b>(\$167,660)</b>		<b>\$13,850</b>	<b>\$13,850</b>

**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 2011-12 requested budget includes expenditures in the amount of \$138,987 and revenues in the amount of \$125,137. Grants awarded in FY 2010-11 and FY 2011-12 are in process.

**SUMMARY OF RECOMMENDATIONS**

The CAO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

FY 2011-12 may be the final year for Secure Schools funding, however, the President's budget includes reauthorization of Secure Schools.

**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**  
**Connie Regnell, Auditor - Controller**

State Controller Schedules  
 County Budget Act  
 January 2010

County of Shasta  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$2,537,081)	(\$2,406,193)	(\$2,311,957)	(\$2,311,957)	(\$2,311,957)
OTHER FINANCING USES	\$1,062,255	\$1,076,510	\$1,047,412	\$1,047,412	\$1,047,412
<b>Total Expenditures/Appropriations:</b>	(\$1,474,826)	(\$1,329,683)	(\$1,264,545)	(\$1,264,545)	(\$1,264,545)
<b>Net Cost:</b>	(\$1,474,826)	(\$1,329,683)	(\$1,264,545)	(\$1,264,545)	(\$1,264,545)

**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 \$2.3 million for FY 2011-12 as calculated by the Auditor-Controller's Office. This is a decrease of \$90 thousand from the prior fiscal year and is primarily attributable to a leveling off of 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 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 budget continues the subsidy program and proposes to offset \$1.047 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.

**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.

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