

COUNTY CLERK/REGISTRAR OF VOTERS-ELECTIONS
Fund 0060 General, Budget Unit 140
Catherine Darling Allen, County Clerk/Registrar of Voters

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

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

Budget Unit: 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)
Function: GENERAL
Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$606,542	\$0		\$524,547	\$524,547
CHARGES FOR SERVICES	\$99,246	\$67,998		\$243,000	\$243,000
MISCELLANEOUS REVENUES	\$175	\$0		\$0	\$0
Total Revenues:	\$705,963	\$67,998		\$767,547	\$767,547
SALARIES AND BENEFITS	\$621,898	\$609,183		\$704,155	\$704,155
SERVICES AND SUPPLIES	\$703,873	\$726,435		\$1,501,555	\$1,501,555
OTHER CHARGES	\$54,811	\$10,137		\$40,319	\$40,319
Total Expenditures/Appropriations:	\$1,380,583	\$1,345,756		\$2,246,029	\$2,246,029
Net Cost:	\$674,620	\$1,277,758		\$1,478,482	\$1,478,482

PROGRAM DESCRIPTION

The Registrar of Voters maintains and updates voter registration records, checks petitions, and provides election-related information. In addition to conducting primary, general, school, and special elections, the Registrar of Voters prepares ballots, procures and equips polling places, and counts voted ballots.

BUDGET REQUEST

The FY 2012-13 requested budget includes expenditures in the amount of \$2.24 million and revenues in the amount of \$767,547 which results in a status quo budget as compared to the FY 2011-12 adjusted budget.

In 2011, local elected boards received approval from the Board of Supervisors to completely eliminate the Shasta County odd-year election. This will result in a more even budget, with variation coming over a longer period of time.

The requested budget meets the status quo budget requirement.

SUMMARY OF RECOMMENDATIONS

A technical correction was made in salaries and benefits increasing the general fund cost of the budget by \$316. Due to savings in FY 2011-12, the budget meets the status quo budget requirement.

PENDING ISSUES AND POLICY CONSIDERATIONS

The FY 2012-13 requested budget assumes that there will be one election (the Presidential Election). Shasta County's current state senator is currently pursuing the office of congressional representative; if he is successful, Shasta County may be forced to conduct a Special Vacancy Election. Shasta County's current state assembly member has already announced his intention to run for the office of state Senate should it be vacated, which, if successful, would trigger a second Special Vacancy Election for the office of state assembly member. Neither of these two possible special county-wide elections is included in the requested budget. Current state law provides for no reimbursement for such elections.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

IMPACT FEE ADMINISTRATION
Fund 0057 General, Budget Unit 157
Russ Mull, Director of Resource Management

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Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$605	(\$410)		\$0	\$0
CHARGES FOR SERVICES	\$257,942	\$197,253		\$224,020	\$224,020
Total Revenues:	\$258,547	\$196,842		\$224,020	\$224,020
SERVICES AND SUPPLIES	\$5,100	\$9,575		\$6,200	\$6,200
OTHER FINANCING USES	\$0	\$170,000		\$0	\$0
Total Expenditures/Appropriations:	\$5,100	\$179,575		\$6,200	\$6,200
Net Cost:	(\$253,447)	(\$17,266)		(\$217,820)	(\$217,820)

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2012-13 requested budget includes \$224,020 in revenue and \$6,200 in expenditures.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$395,417	\$339,676		\$373,500	\$373,500
INTERGOVERNMENTAL REVENUES	\$399,829	\$0		\$0	\$0
CHARGES FOR SERVICES	\$852	\$129		\$0	\$0
MISCELLANEOUS REVENUES	\$325	\$3,729		\$4,000	\$4,000
Total Revenues:	\$796,425	\$343,534		\$377,500	\$377,500
SALARIES AND BENEFITS	\$322,846	\$186,451		\$165,720	\$165,720
SERVICES AND SUPPLIES	\$254,178	\$213,262		\$212,910	\$212,910
OTHER CHARGES	\$17,963	\$15,468		\$23,371	\$23,371
Total Expenditures/Appropriations:	\$594,987	\$415,182		\$402,001	\$402,001
Net Cost:	(\$201,437)	\$71,647		\$24,501	\$24,501

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2012-13 requested budget includes expenditures in the amount of \$377,197 and revenues in the amount of \$377,500. The department is requesting the deletion of two positions: a County Fair Business Assistant and a Mechanical Crafts Worker I/II. Both of these positions were laid off in FY 2011-12 due to the loss of state funding. With the condition of the state budget, it is unlikely that this funding will be restored in the near future.

SUMMARY OF RECOMMENDATIONS

The CEO recommended changes to the FY 2012-13 requested budget includes a decrease to Salaries and Benefits in the amount of \$12,307 and an increase to Services and Supplies in the amount of \$37,111. These changes result in a use of \$24,804 of fund balance.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$61,629	\$98,571	\$60,000	\$60,000	
MISCELLANEOUS REVENUES	\$0	\$2,000,000	\$0	\$0	
Total Revenues:	\$61,629	\$2,098,571	\$60,000	\$60,000	
OTHER FINANCING USES	\$0	\$79,713	\$0	\$0	
Total Expenditures/Appropriations:	\$0	\$79,713	\$0	\$0	
Net Cost:	(\$61,629)	(\$2,018,858)	(\$60,000)	(\$60,000)	

PROGRAM DESCRIPTION

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

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

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

BUDGET REQUEST

The requested budget for General Reserve contains one revenue item; interest earnings (\$60,000). The current balance in the General Reserve is approximately \$8.8 million. This is 2.58 percent of total Government Funds appropriations (\$341 million).

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The Department of Public Works has requested a short-term loan for interim financing in the amount of \$1 million for the water system upgrade of Service Area #6, Jones Valley Water (Elk Trail Water System). The project has been approved for total state funding in the amount of \$6,928,000. Repayment is

expected by January 2013. These funds will be repaid with interest to accrue at the same rate which would otherwise have been earned at the pooled treasury rate.

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 \$1,372,730. Funds advanced to date total \$175,000. Public Works indicates the funding will be in place for a 2 year period. These funds will be repaid with interest to accrue at the same rate which would otherwise have been earned at the pooled treasury rate.

In December 2009 the board authorized a \$2 million loan to Public Safety budget units to offset the loss of Public Safety Augmentation (Prop 172) revenue. A repayment plan was approved whereby one-half of any surplus Prop 172 receipts would be used to offset the loan. Accordingly, \$516,392 was repaid in August 2011. The balance remaining on this loan is \$1.483 million.

The Board authorized a loan in the amount of \$241,752 to the District Attorney in fiscal year 2003-04, to be repaid when State SB 90 reimbursement was received. The loan was repaid in full, including interest, in FY 2011-12.

In order to establish the Shasta County Redevelopment Agency (Agency), the General Reserve loaned the Agency \$79,713 in 1987. The Auditor-Controller has recommended that this loan be revisited due to the abolishment of redevelopment agencies. The CAO will work with the Auditor-Controller to bring this to the Board for consideration.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$27,420	\$22,528	\$0	\$0	
Total Revenues:	\$27,420	\$22,528	\$0	\$0	
OTHER FINANCING USES	\$348,298	\$3,631	\$2,800,000	\$2,800,000	
Total Expenditures/Appropriations:	\$348,298	\$3,631	\$2,800,000	\$2,800,000	
Net Cost:	\$320,878	(\$18,896)	\$2,800,000	\$2,800,000	

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 2012-13 requested budget appropriates \$2.8 million, a transfer out to Animal Control. The Board of Supervisors approved a long-term contract with Haven Humane Society, Inc. for the purpose of providing animal care, adoption, sheltering and licensing services in the unincorporated areas of the County of Shasta. The Animal Control budget unit will appropriate \$2.8 million in advance payment for contract services.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

This completes the final project approved by the Board of Supervisors when the Capital Improvement Plan was drafted in March 2007.

The main passenger elevator in the Mental Health Facility on Breslauer Way was constructed in the late 1960's. It will be renovated to comply with current American with Disabilities Act (ADA) Standards. The proposed project was approved by the Board of Supervisors on March 27, 2012, and will be partially offset by a transfer-in (\$156,750) from Accumulated Capital.

Following the transfer out to the Animal Control budget and the Mental Health budget, there remains approximately \$700,000 in the fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
SERVICES AND SUPPLIES	\$46,191	\$46,519	\$46,700	\$46,700	\$46,700
Total Expenditures/Appropriations:	\$46,191	\$46,519	\$46,700	\$46,700	\$46,700
Net Cost:	\$46,191	\$46,519	\$46,700	\$46,700	\$46,700

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The total General Fund appropriation requested for this budget unit for FY 2012-13 is \$46,700, an increase of \$183 compared to the adjusted FY 2011-12 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 2011-12.

The requested budget does not meet the status quo budget requirement.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$404,674	\$182	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$1,356,199	\$775,096	\$80,460	\$80,460	
Total Revenues:	\$1,760,874	\$775,278	\$80,460	\$80,460	
SERVICES AND SUPPLIES	\$129,874	\$102,740	\$77,000	\$77,000	
OTHER CHARGES	\$2,151	\$5,901	\$3,460	\$3,460	
CAPITAL ASSETS	\$1,768,990	\$528,215	\$1,890,077	\$1,890,077	
INTRAFUND TRANSFERS	\$0	\$0	(\$1,890,077)	(\$1,890,077)	
Total Expenditures/Appropriations:	\$1,901,015	\$636,857	\$80,460	\$80,460	
Net Cost:	\$140,141	(\$138,421)	\$0	\$0	

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

The following table illustrates the requested projects included in the Land, Buildings, and Improvements FY 2012-13 requested budget:

Project Name	Requested	Recommended	Funding Source
Placer Street DPW Upper E Remodel	\$50,000	\$50,000	Roads Fund
Placer Street DPW Roof	\$25,000	\$25,000	Roads Fund
MHSA Breslauer Remodel	1,350,077	\$1,350,077	MHSA Fund
Redding Vets Hall Roof	\$75,000	\$75,000	General Fund
Placer Street DPW Upper N Remodel	\$390,000	\$390,000	Roads Fund

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

be \$27,000 for the year, and the A-87 Central Service cost of \$3,460.

The Cost Applied amount of \$1.89 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 \$80,460 is a transfer-in from the General Fund to support activities not specific to a department.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head with a technical correction to the Transfer-In from the General Fund.

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.

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	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$8,520	\$6,872	\$400	\$400	
INTERGOVERNMENTAL REVENUES	\$0	\$1,577,037	\$14,303,307	\$14,303,307	
OTHR FINANCING SOURCES TRAN IN	\$0	\$880,000	\$0	\$0	
Total Revenues:	\$8,520	\$2,463,909	\$14,303,707	\$14,303,707	
SERVICES AND SUPPLIES	\$0	\$0	\$10,824	\$10,824	
OTHER CHARGES	\$17	\$735	\$977	\$977	
CAPITAL ASSETS	\$785,456	\$1,824,119	\$15,169,582	\$15,169,582	
Total Expenditures/Appropriations:	\$785,474	\$1,824,855	\$15,181,383	\$15,181,383	
Net Cost:	\$776,954	(\$639,054)	\$877,676	\$877,676	

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

On April 21, 2009 the Board accepted the conditional award from the state and appropriated \$2.5 million for the County's cost of the project. On February 7, 2012 the Board approved the construction contract with Roebbelen Contracting, Inc. in the amount of \$14,658,273.54. That contract included construction of a new Juvenile Hall and a \$710,000 Bid Alternate to construct offices for Probation admin and fiscal functions relocated from the Public Safety Building. The Board approved a corresponding budget amendment to add \$880,000 in County revenue to the project, bringing the total estimated cost of the project to \$18,450,000. A Groundbreaking ceremony was held on for the afternoon of April 24, 2012 with state, county and other local officials. Revenues in the amount of \$14.3 million (primarily state funding, with some small estimated interest earnings on the project fund) and expenditures in the amount of almost \$15.2 million are requested in the FY 2012-13 requested budget. In FY 2012-13 primary expenditures will be actual construction costs along with construction management, and Public Works administration services. Construction is scheduled to be complete in the summer of 2013 with occupancy scheduled in the fall of 2013.

SUMMARY OF RECOMMENDATIONS

With one small technical adjustment, the recommendation is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$15,707	\$13,751		\$15,000	\$15,000
Total Revenues:	\$15,707	\$13,751		\$15,000	\$15,000
SERVICES AND SUPPLIES	\$14,957	\$17,910		\$21,000	\$21,000
OTHER CHARGES	\$5	(\$0)		\$71	\$71
Total Expenditures/Appropriations:	\$14,963	\$17,910		\$21,071	\$21,071
Net Cost:	(\$743)	\$4,159		\$6,071	\$6,071

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 2012-13 requested budget includes revenue in the amount of \$15,000 and \$21,071 in expenditures. Revenues decreased by \$3,000 and expenditures decreased by \$2,929 as compared to the FY 2011-12 adjusted budget. The requested budget exceeds the status quo budget requirement by \$71.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$10,173	\$10,450	\$10,000	\$10,000
CHARGES FOR SERVICES	\$1,066	\$913	\$900	\$900
Total Revenues:	\$11,239	\$11,363	\$10,900	\$10,900
SERVICES AND SUPPLIES	\$383,515	\$363,001	\$423,572	\$423,572
OTHER CHARGES	\$246,127	\$291,191	\$292,000	\$292,000
INTRAFUND TRANSFERS	(\$69,089)	(\$90,380)	(\$74,713)	(\$74,713)
Total Expenditures/Appropriations:	\$560,553	\$563,812	\$640,859	\$640,859
Net Cost:	\$549,314	\$552,449	\$629,959	\$629,959

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2012-13 budget request reflects a net cost of \$629,959, 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, 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 \$99,034. Also included is the cost of the Illegal Dumping Program (\$128,606); the annual county financial audit (\$73,150); 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 (\$230,000); 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 (\$74,713) are the reimbursement from various special districts and other agencies for their distributed share of the County audit via the A-87 Cost Allocation Plan.

Revenue of \$10,900 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
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County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$1,544,526	\$1,575,038		\$1,650,000	\$1,650,000
Total Revenues:	\$1,544,526	\$1,575,038		\$1,650,000	\$1,650,000
SERVICES AND SUPPLIES	\$154,452	\$157,503		\$200,000	\$200,000
OTHER FINANCING USES	\$1,800,000	\$2,340,000		\$2,875,462	\$2,875,462
Total Expenditures/Appropriations:	\$1,954,452	\$2,497,503		\$3,075,462	\$3,075,462
Net Cost:	\$409,926	\$922,465		\$1,425,462	\$1,425,462

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2012-13 budget request anticipates Tobacco Settlement revenue of \$1.65 million. The Shasta Community Health Center will receive ten percent; the remaining 90 percent will offset the debt service on the SCAC building. The \$2.87 million transfer-out is the debt service. There is an increasing General Fund impact from the difference between Tobacco Settlement receipts and the long-term debt. The impact was lessened for a number of years while cash with the fiscal agent was utilized towards the debt-service. These funds are now depleted. The increase between the Net County Cost (NCC) for the fiscal year ending June 30, 2012, and the Requested FY 2012-13 NCC is \$570,462.

SUMMARY OF RECOMMENDATIONS

This budget is recommended by the CEO.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
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County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$630,367	\$638,491	\$710,882	\$710,882	
Total Revenues:	\$630,367	\$638,491	\$710,882	\$710,882	
SALARIES AND BENEFITS	\$491,737	\$537,475	\$579,261	\$579,261	
SERVICES AND SUPPLIES	\$110,094	\$87,216	\$116,791	\$116,791	
OTHER CHARGES	\$15,813	\$13,824	\$14,830	\$14,830	
Total Expenditures/Appropriations:	\$617,645	\$638,516	\$710,882	\$710,882	
Net Cost:	(\$12,721)	\$24	\$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 2012-13 requested budget includes \$710,882 in both expenditures and revenues. The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
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County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$1,453	\$976	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$211,899	\$168,222	\$0	\$0	
Total Revenues:	\$213,353	\$169,199	\$0	\$0	
SERVICES AND SUPPLIES	\$67	\$132	\$120	\$120	
OTHER CHARGES	\$0	\$76,820	\$54,482	\$54,482	
OTHER FINANCING USES	\$45,625	\$172,216	\$0	\$0	
Total Expenditures/Appropriations:	\$45,692	\$249,168	\$54,602	\$54,602	
Net Cost:	(\$167,660)	\$79,969	\$54,602	\$54,602	

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 2012-13 requested budget includes expenditures in the amount of \$54,602.

SUMMARY OF RECOMMENDATIONS

The CEO 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
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County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$2,406,193)	(\$2,311,957)	(\$2,526,121)	(\$2,526,121)	(\$2,526,121)
OTHER FINANCING USES	\$1,076,510	\$1,047,411	\$905,417	\$905,417	\$905,417
Total Expenditures/Appropriations:	(\$1,329,683)	(\$1,264,545)	(\$1,620,704)	(\$1,620,704)	(\$1,620,704)
Net Cost:	(\$1,329,683)	(\$1,264,545)	(\$1,620,704)	(\$1,620,704)	(\$1,620,704)

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

This budget unit reflects expense offsets and revenue from that portion of the County-wide cost allocation plan (A-87) charged to departments and agencies outside the County's general operating funds. The cost offsets reflected in this budget unit total \$2.5 million for FY 2012-13 as calculated by the Auditor-Controller's Office. This is an increase of \$214 thousand from the prior fiscal year and is primarily attributed to the renovation of the former library building into District Attorney and Veterans Services Offices.

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. The FY 2012-13 budget assumes that the offset to 8 budget units will be phased out over a 3-year period of time, while the offset to Information Technology and the Opportunity Center Mail Room will phase out over 10-years. This assumption will be reevaluated each year during the rate setting phase of the recommended budget. The recommended offset in FY 2012-13 is \$905,417. Departments residing in the General Fund have absorbed the depreciation expense via increased net county cost.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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