

LIBRARY
Fund 0110 Library, Budget Unit 610
Lawrence G. Lees, County Executive Officer

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 2014-15

Schedule 9

Budget Unit: 610 - COUNTY LIBRARY PRE 2013 (FUND 0110)
Function: EDUCATION
Activity: LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$1,084	\$717	\$0	\$0	
CHARGES FOR SERVICES	\$2,452	\$2,176	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$1,123,511	\$1,123,511	\$0	\$0	
Total Revenues:	\$1,127,048	\$1,126,405	\$0	\$0	
SERVICES AND SUPPLIES	\$44,315	\$77,885	\$0	\$0	
OTHER CHARGES	\$1,211,514	\$1,251,465	\$0	\$0	
Total Expenditures/Appropriations:	\$1,255,830	\$1,329,350	\$0	\$0	
Net Cost:	\$128,781	\$202,945	\$0	\$0	

PROGRAM DESCRIPTION

The Shasta Public Library System is a collaboration of county, municipal, support groups, and individual participation to serve our communities. Shasta County approved a financial contribution contract with the City of Redding to operate the Library System which consists of the Redding Main Library and branches in Burney and Anderson. The City of Redding has contracted with Library Systems & Services, LLC (LSSI) for operation of the three libraries.

Shasta County is also responsible for the liability and structural maintenance of the Anderson and Burney branch library buildings. The responsibilities of this cost center fall to the General Fund and a declining amount of fund balance.

BUDGET REQUESTS

There are no FY 2014-15 budget requests associated with this cost center. Over the past several years, remaining library fund balance has been utilized in addition to General Fund support. The fund balance has now declined to an amount susceptible to incurring negative interest charges due to declining available cash. A new cost center, 61100, has been created in the General Fund for Library System purposes.

SUMMARY OF RECOMMENDATIONS

Concurrent with the adoption of the FY 2014-15 Budget, it will be requested that Fund 0110-Library be closed after all FY 2013-14 61000 cost center activity has been processed by the Auditor-Controller. Any residual fund balance will be moved to the General Fund, as the remaining fund balance in Fund 0110 is now comprised of County General Fund over-match.

PENDING ISSUES AND POLICY CONSIDERATIONS

Pending issues regarding the Library System are provided in the narrative for the new cost center, 61100.

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.

LIBRARY
Fund 0060 General, Budget Unit 611
Lawrence G. Lees, County Executive Officer

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County of Shasta
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Schedule 9

Budget Unit: 611 - LIBRARY ADMINISTRATION (FUND 0060)
Function: EDUCATION
Activity: LIBRARY SERVICES

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
CHARGES FOR SERVICES	\$0	\$0	\$500	\$500
Total Revenues:	\$0	\$0	\$500	\$500
SERVICES AND SUPPLIES	\$0	\$27,853	\$68,300	\$68,300
OTHER CHARGES	\$0	\$0	\$1,269,565	\$1,269,565
Total Expenditures/Appropriations:	\$0	\$27,853	\$1,337,865	\$1,337,865
Net Cost:	\$0	\$27,853	\$1,337,365	\$1,337,365

PROGRAM DESCRIPTION

The Shasta Public Library System is a collaboration of county, municipal, support groups, and individual participation to serve our communities. In 2006, Shasta County approved a financial contribution contract with the City of Redding to operate the Library System which consists of the Redding Main Library and branch libraries in Burney and Anderson. The City of Redding contracts with Library Systems & Services, LLC (LSSI) for operation of the three libraries. Shasta County is also responsible for the liability and structural maintenance of the Anderson and Burney branch library buildings.

BUDGET REQUESTS

The primary expense for the library cost center is the contractual payment for Library System operations. The FY 2014-15 annual Library System contribution is approximately \$1.26 million, which includes an annual contractual increase based on the Consumer Price Index (CPI). Other expenditures include Facilities costs for structural maintenance, insurance, sewer tax, and A-87 charges for the branch buildings and central services. The only revenue is a net-zero reimbursement from City of Redding for County staff providing custodial services at the Burney Branch Library. The net County cost for FY 2014-15 is \$1.3 million.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The County and municipalities supporting our Library System continue to face significant budget challenges. There have been no State Public Library Fund contributions to counties since FY 2011-12. If non-governmental resources cannot backfill any financial loss and/or increased expenses, library programs may need to be cut and other cost savings strategies implemented.

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.

FARM ADVISOR-COOPERATIVE EXTENSION SERVICE
 Fund 0060 General, Budget Unit 620
 Larry Forero, Farm Advisor

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 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
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Schedule 9

Budget Unit: 620 - AGRIC EXT SERVICE FARM ADVISOR (FUND 0060)
 Function: EDUCATION
 Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$2,611	\$3,945	\$3,000	\$3,000	\$3,000
MISCELLANEOUS REVENUES	\$73	\$145	\$2,971	\$2,971	\$2,971
Total Revenues:	\$2,684	\$4,090	\$5,971	\$5,971	\$5,971
SALARIES AND BENEFITS	\$109,271	\$113,589	\$123,826	\$123,826	\$123,826
SERVICES AND SUPPLIES	\$60,017	\$59,396	\$62,610	\$62,610	\$62,610
OTHER CHARGES	\$5,268	\$6,170	\$10,178	\$10,178	\$10,178
CAPITAL ASSETS	\$0	\$0	\$5,736	\$5,736	\$5,736
Total Expenditures/Appropriations:	\$174,558	\$179,157	\$202,350	\$202,350	\$202,350
Net Cost:	\$171,873	\$175,067	\$196,379	\$196,379	\$196,379

PROGRAM DESCRIPTION

The Farm Advisor is an off-campus education program conducted by the University of California (UC), in cooperation with Shasta County, which provides agricultural education and information within the County. The program facilitates a link to the UC Division of Agriculture and Natural Resources whereby their services can be made available through locally oriented problem solving, research activities, meetings, tours, publications, and individual contact. The department also administers the 4-H youth program in Shasta County.

The University directly funds the academic and administrator's salaries and provides continuous training and a wide variety of resources. The County funds the operating expenses such as office facilities, transportation, clerical staff, and supplies.

BUDGET REQUESTS

The FY 2014-15 requested budget includes expenditures in the amount of \$192,479 with a net County cost of \$185,508 which is an increase of \$2,265 as compared to the FY 2013-14 adjusted budget. The department expects to end FY 2013-14 under budget by \$3,863 compared to the FY 2013-14 adjusted budget. The requested budget includes the purchase of one capital asset, a copier (\$5,736).

SUMMARY OF RECOMMENDATIONS

The CEO recommends numerous technical changes to align the recommended budget with historical spending activity. These changes increase expenditures by \$9,871 and reduces revenues by \$1,000 for a total increase of \$10,871.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

**FARM ADVISOR-COOPERATIVE EXTENSION - JOINT
LASSEN/SHASTA**
Fund 0060 General, Budget Unit 621
Larry Forero, Farm Advisor

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Schedule 9

Budget Unit: 621 - FARM ADVISOR JT LASSEN SHASTA (FUND 0060)
Function: EDUCATION
Activity: AGRICULTURE EDUCATION

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$19,894	\$21,875		\$20,654	\$20,654
MISCELLANEOUS REVENUES	\$0	\$35		\$1,380	\$1,380
Total Revenues:	\$19,894	\$21,910		\$22,034	\$22,034
SALARIES AND BENEFITS	\$34,247	\$34,242		\$38,085	\$38,085
SERVICES AND SUPPLIES	\$18,352	\$10,636		\$16,772	\$16,772
OTHER CHARGES	\$2,508	\$3,571		\$3,373	\$3,373
Total Expenditures/Appropriations:	\$55,108	\$48,450		\$58,230	\$58,230
Net Cost:	\$35,214	\$26,540		\$36,196	\$36,196

PROGRAM DESCRIPTION

The Joint Lassen/Shasta Farm Advisor is a branch of the Cooperative Extension Service in Redding conducted by the University of California (UC) in cooperation with Shasta County (see budget unit 620). This office is located at the Inter-Mountain Fairgrounds in McArthur and provides local problem solving, research, and teaching programs in various plant sciences to eastern Shasta County and northwestern Lassen County.

The UC directly funds the professional staff member in McArthur. Operating expenses such as office facilities, operating expenses and support staff are shared by Shasta County (60 percent) and Lassen County (40 percent).

BUDGET REQUESTS

The FY 2014-15 requested budget includes expenditures in the amount of \$56,351 and revenues in the amount of \$22,034 which results in a net County cost of \$34,317. This is a decrease in the net county cost compared to the FY 2013-14 adjusted budget by \$669. The budget also expects to end FY 2013-14 under budget by \$4,229.

SUMMARY OF RECOMMENDATIONS

Two technical changes are recommended by the CEO: one to increase expenditures in the Other Post-Employment Benefits and the second to increase expenditures in Minor Equipment.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

PUBLIC WORKS-RECREATION AND PARKS
Fund 0060 General, Budget Unit 701
Patrick J. Minturn, Director of Public Works

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Schedule 9

Budget Unit: 701 - RECREATION & PARK DEVELOPMENT (FUND 0060)
Function: RECREATION
Activity: RECREATION FACILITIES

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 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	\$32,462	\$31,772	\$39,869	\$39,869	
OTHER CHARGES	\$35,141	\$327	\$968	\$968	
Total Expenditures/Appropriations:	\$67,603	\$32,099	\$40,837	\$40,837	
Net Cost:	\$67,603	\$32,099	\$40,837	\$40,837	

PROGRAM DESCRIPTION

This budget unit finances the maintenance of three County parks that are maintained by a combination of volunteers and County employees: French Gulch Park, Hat Creek Park and Balls Ferry Boat Ramp.

For FY 2014-15, the roof of the building at the Balls Ferry Boat Ramp will be replaced.

BUDGET REQUESTS

The FY 2014-15 requested budget includes expenditures in the amount of \$40,837. The projected Net County Cost for FY 2014-15 is \$40,837, an increase of \$6,260 compared to the FY 2013-14 adjusted budget. The FY 2013-14 budget is anticipated to come in under budget by \$5,538. The requested budget will maintain existing levels of service throughout the year.

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.

DEPARTMENT OF PUBLIC WORKS-VETERANS HALLS DIVISION
 Fund 0060 General, Budget Unit 710
 Patrick J. Minturn, Director of Public Works

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Schedule 9

Budget Unit: 710 - VETERANS HALLS (FUND 0060)
 Function: RECREATION
 Activity: VETERANS MEMORIAL BUILDINGS

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$3,817	\$3,846	\$2,500	\$2,500	
CHARGES FOR SERVICES	\$1,093	\$879	\$500	\$500	
Total Revenues:	\$4,910	\$4,725	\$3,000	\$3,000	
SERVICES AND SUPPLIES	\$87,076	\$107,312	\$127,887	\$127,887	
OTHER CHARGES	\$21,148	\$21,225	\$12,087	\$12,087	
OTHER FINANCING USES	\$50,665	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$158,890	\$128,537	\$139,974	\$139,974	
Net Cost:	\$153,979	\$123,811	\$136,974	\$136,974	

PROGRAM DESCRIPTION

This budget unit accounts for expenditures associated with the operation of the four Veterans Halls in Shasta County. Written agreements have been executed for the Anderson, Burney, and Fall River Mills Veterans Halls whereby local veterans groups utilize and maintain the facilities out of the revenues generated from beverage sales and/or bingo games. There is no such agreement for the Redding Hall, and the expenditures in this budget unit are almost entirely attributable to the operation and maintenance costs associated with that facility. The General Fund supports expenses within this budget.

The Redding facility is available for rental by the general public and provides a small revenue stream to offset a portion of operating expenses.

BUDGET REQUESTS

The FY 2014-15 requested budget includes expenditures in the amount of \$146,238 and revenues in the amount of \$3,000. The FY 2014-15 requested budget results in a net County cost of \$143,238 which is an increase of \$19,520 as compared to the FY 2013-14 adjusted budget. The FY 2014-15 budget also anticipates ending FY 2013-14 under budget by \$9,544. The requested budget exceeds the 3% allotted net county cost increase.

Projects requested for FY 2014-15 include exterior painting of the Fall River Mills Veterans Hall, parking lot re-striping and interior painting of the Burney Veterans Hall, and foyer door repairs of the Redding Veterans Hall.

SUMMARY OF RECOMMENDATIONS

The CEO recommends decreasing maintenance of structures by \$6,264 so that the budget meets the 3% increase in net county cost. With this reduction, the budget meets the 3% increase in net county cost.

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.