

**IMPACT FEE ADMINISTRATION**  
**Fund 0057 General, Budget Unit 157**  
**Richard Simon, Director of Resource Management**

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

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	(\$1,093)	\$0	\$0	\$0
CHARGES FOR SERVICES	\$246,863	\$418,356	\$218,300	\$218,300
MISCELLANEOUS REVENUES	\$800	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$246,569</b>	<b>\$418,356</b>	<b>\$218,300</b>	<b>\$218,300</b>
SERVICES AND SUPPLIES	\$4,437	\$5,470	\$5,500	\$5,500
OTHER FINANCING USES	\$40,000	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	<b>\$44,437</b>	<b>\$5,470</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>Net Cost:</b>	<b>(\$202,131)</b>	<b>(\$412,886)</b>	<b>(\$212,800)</b>	<b>(\$212,800)</b>

**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 2014-15 requested budget includes \$218,300 in revenue and \$5,500 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 with this budget as recommended.

**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**INTERMOUNTAIN FAIR**  
 Fund 0100 Intermountain Fair, Budget Unit 159  
 Lawrence G. Lees, County Executive Officer

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

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$400,664	\$292,758	\$0	\$0
CHARGES FOR SERVICES	\$26	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$6,361	\$1,956	\$4,349	\$4,349
OTHR FINANCING SOURCES TRAN IN	\$0	\$50,000	\$0	\$0
<b>Total Revenues:</b>	<b>\$407,052</b>	<b>\$344,714</b>	<b>\$4,349</b>	<b>\$4,349</b>
SALARIES AND BENEFITS	\$139,356	\$64,391	\$3,152	\$3,152
SERVICES AND SUPPLIES	\$290,391	\$603,297	\$10,862	\$10,862
OTHER CHARGES	\$23,370	\$15,339	\$12,744	\$12,744
<b>Total Expenditures/Appropriations:</b>	<b>\$453,118</b>	<b>\$683,028</b>	<b>\$26,758</b>	<b>\$26,758</b>
<b>Net Cost:</b>	<b>\$46,066</b>	<b>\$338,314</b>	<b>\$22,409</b>	<b>\$22,409</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 gate admission fees, concession fees, and building rental fees.

In January 2014, the Board of Supervisors approved leasing the Intermountain Fairgrounds to the Heritage Foundation. The Heritage Foundation now manages the Intermountain Fairgrounds and the annual County Fair.

**BUDGET REQUESTS**

The FY 2014-15 requested budget includes expenditures in the amount of \$26,758 and revenues in the amount of \$4,349. With the Intermountain Fair being managed by the Heritage Foundation, the CEO recommends the deletion of the Intermountain Fair Manager position.

**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 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	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	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	<b>\$31,136</b>	<b>\$41,503</b>		<b>\$30,000</b>	<b>\$30,000</b>
<b>Total Revenues:</b>	<b>\$31,136</b>	<b>\$41,503</b>		<b>\$30,000</b>	<b>\$30,000</b>
<b>Total Expenditures/Appropriations:</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Net Cost:</b>	<b>(\$31,136)</b>	<b>(\$41,503)</b>		<b>(\$30,000)</b>	<b>(\$30,000)</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 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 (\$30,000). The current balance in the General Reserve is approximately \$10.5 million. This is 3 percent of total Government Funds appropriations (\$341.6 million).

**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, 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 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	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	(\$79)	\$5,885		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$0	\$7,505,089		\$0	\$0
<b>Total Revenues:</b>	<b>(\$79)</b>	<b>\$7,510,974</b>		<b>\$0</b>	<b>\$0</b>
OTHER FINANCING USES	\$2,802,551	\$2,685,984		\$25,000	\$25,000
<b>Total Expenditures/Appropriations:</b>	<b>\$2,802,551</b>	<b>\$2,685,984</b>		<b>\$25,000</b>	<b>\$25,000</b>
<b>Net Cost:</b>	<b>\$2,802,630</b>	<b>(\$4,824,989)</b>		<b>\$25,000</b>	<b>\$25,000</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 2014-15 requested budget appropriates \$25,000, a transfer out for the completion of the roof repairs to the Mental Health Building which was approved in 2012-13.

**SUMMARY OF RECOMMENDATIONS**

The CEO requested 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.

**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	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	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>SERVICES AND SUPPLIES</b>	\$46,334	\$46,969	\$48,300	\$48,300	\$48,300
<b>Total Expenditures/Appropriations:</b>	\$46,334	\$46,969	\$48,300	\$48,300	\$48,300
<b>Net Cost:</b>	\$46,334	\$46,969	\$48,300	\$48,300	\$48,300

**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 2014-15 is \$48,300, an increase of \$1,300 when compared to the adjusted FY 2013-14 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 2013-14.

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

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	
OTHR FINANCING SOURCES TRAN IN	\$697,302	\$592,480		\$82,960	\$82,960
<b>Total Revenues:</b>	<b>\$697,302</b>	<b>\$592,480</b>		<b>\$82,960</b>	<b>\$82,960</b>
SERVICES AND SUPPLIES	\$70,130	\$66,394		\$77,000	\$77,000
OTHER CHARGES	\$3,459	\$5,547		\$5,960	\$5,960
CAPITAL ASSETS	\$618,819	\$520,538		\$2,218,548	\$2,218,548
INTRAFUND TRANSFERS	\$0	\$0		(\$2,218,548)	(\$2,218,548)
<b>Total Expenditures/Appropriations:</b>	<b>\$692,410</b>	<b>\$592,480</b>		<b>\$82,960</b>	<b>\$82,960</b>
<b>Net Cost:</b>	<b>(\$4,892)</b>	<b>\$0</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 2014-15 requested budget:

Project Name	Requested	Recommended	Funding Source
MHSA Breslauer Remodel	\$1,300,000	\$1,300,000	MHSA Fund
Placer Street DPW Upper N Remodel	\$363,548	\$363,548	Roads Fund
Mental Health Bldg. Roof	\$25,000	\$25,000	Accumulated Capital Outlay
Opportunity Center Transit Shelter	\$50,000	\$50,000	Opportunity Center
Jail Phase 1 Hot Water System Upgrade	\$50,000	\$185,000	Criminal Justice Trust Fund
Fleet Building Storage Addition	\$30,000	\$0	Fleet Fund
MHSA 2640 Breslauer CRRRC Remodel	\$420,000	\$0	CHFSA/Grant Funds

Project Name	Requested	Recommended	Funding Source
Social Svcs. Breslauer Addition	\$250,000	\$250,000	Social Svcs Fund
Facilities Mgmt. Placer St. Roof	\$45,000	\$45,000	Facilities Mgmt. 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 2014-15. 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 \$5,960.

The Cost Applied amount of \$2.5 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 \$82,960 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 the following amendments: deletion of the CRRRC Remodel at 2640 Breslauer Way because the grant funding did not materialize; the storage addition to the Fleet Building is not recommended; increased the Jail Hot Water System Upgrade to re-budget unspent appropriations from FY 2013-14. Appropriations and Cost Applieds are each reduced by \$315,000.

**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.

**ANIMAL SHELTER CONSTRUCTION**  
 Fund 0045 Capital Project Animal Shelter, Budget Unit 16901  
 Patrick J. Minturn, Director Public Works

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**Budget Unit: 16A - ANML CNTRL FACILITY (FUND 0045)**  
**Function: GENERAL - CAPITAL PROJECTS**  
**Activity: PLANT ACQUISITION**

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	
<b>REVENUE FROM MONEY &amp; PROPERTY</b>	(\$0)	\$0		\$0	\$0
<b>Total Revenues:</b>	(\$0)	\$0		\$0	\$0
<b>OTHER CHARGES</b>	\$3	\$0		\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$3	\$0		\$0	\$0
<b>Net Cost:</b>	\$3	\$0		\$0	\$0

**PROGRAM DESCRIPTION**

This budget was established for the purpose of performing the work necessary to build a new animal shelter.

**SUMMARY OF RECOMMENDATIONS**

The County entered in to a 25-year agreement with Haven Humane Society, Inc. (Haven) on September 20, 2011 to provide animal care, adoptions, sheltering, and licensing services effective January 1, 2013. The Sheriff's Office will retain and maintain responsibility for animal enforcement services in the unincorporated areas of the county.

There is no activity in this budget for FY 2014-15.

**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.

**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	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
FINES, FORFEITURES & PENALTIES	\$60,000	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$567	(\$701)	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$10,627,417	\$2,967,346	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$40,000	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$10,727,984</b>	<b>\$2,966,644</b>	<b>\$0</b>	<b>\$0</b>
SERVICES AND SUPPLIES	\$10,824	\$118,868	\$0	\$0
OTHER CHARGES	\$977	\$4,557	\$0	\$0
CAPITAL ASSETS	\$12,125,611	\$2,997,409	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	<b>\$12,137,412</b>	<b>\$3,120,835</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Cost:</b>	<b>\$1,409,428</b>	<b>\$154,190</b>	<b>\$0</b>	<b>\$0</b>

**PROGRAM DESCRIPTION**

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

The JRF is approximately 43,300 square feet and along with the three 30-bed housing pods, includes a day room with an open staff work station, two classrooms, a program room with an equipment storage closet, a screening room, a janitorial closet, and a staff restroom in each pod. In addition, there are two secured, shared outdoor exercise areas, one of which is covered, to serve all three pods.

Space for healthcare services is provided and includes two fully equipped medical examination rooms, one mental health telemedicine room, and secure pharmaceutical and medical storage. The JRF also includes a lobby and visitor processing area at the public entrance (which includes both contact and non-contact visitation space, as well as confidential attorney interview rooms); a ward intake, release, and processing area with pedestrian and vehicular sally ports and a confidential interview room; central control; and housing pod control stations.

Facility support services space include a multipurpose room, a staff break room, staff office and work stations, staff locker rooms, a new kitchen, vocational laundry space, a large institutional storage area, additional area-specific storage spaces throughout the facility, and maintenance areas. In addition to the project scope outlined above, the county built a 3,300 square foot administrative area at the entrance to the JRF which includes a reception window/workstation for the lobby, six probation offices, a principal's office, a conference room, two work rooms, a break room, restrooms, and a janitorial closet.

**BUDGET REQUESTS**

The JRF Ribbon Cutting ceremony took place on November 6, 2013. The facility construction was complete and the Notice of Completion was issued on November 22, 2013. The Probation Department and juvenile wards moved in to the JRF on January 25, 2014. The project audit report was issued, and the final reimbursement claim request was sent to the state, on February 27, 2014. The final state payment was approved by the state on March 4, 2014 but has not yet been received by the County.

There are no budget appropriations requested in FY 2014-15.

**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 department head concurs with the recommended budget.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**ADULT REHABILITATION CENTER CONSTRUCTION**  
**Fund 0047 Public Safety, Budget Unit 16903**  
**Patrick J. Minturn, Director Public Works**

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**Budget Unit: 16C - ADULT REHAB CENTER (FUND 0047)**  
**Function: GENERAL - CAPITAL PROJECTS**  
**Activity: PLANT ACQUISITION**

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	\$0	\$5,042		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$0	\$2,500,000		\$0	\$0
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$2,505,042</b>		<b>\$0</b>	<b>\$0</b>
SERVICES AND SUPPLIES	\$0	\$75,370		\$0	\$0
CAPITAL ASSETS	\$0	\$0		\$2,000,000	\$2,000,000
<b>Total Expenditures/Appropriations:</b>	<b>\$0</b>	<b>\$75,370</b>		<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Net Cost:</b>	<b>\$0</b>	<b>(\$2,429,672)</b>		<b>\$2,000,000</b>	<b>\$2,000,000</b>

**PROGRAM DESCRIPTION**

This budget was established to build a new adult rehabilitation center (ARC). Shasta County received a conditional funding award in the amount of \$20 million from the state Adult Local Criminal Justice Facilities Construction Funding Program (SB 1022) to construct a new 64-bed dormitory-style medium-security adult rehabilitation center. The total construction project is estimated to cost \$22.5 million, with a County cash and in-kind match, along with costs not eligible for state funding, in the amount of \$2.5 million.

The project is a 36,000 square foot 64-bed dormitory-style medium-security adult rehabilitation center. The ARC design will promote a safe and secure environment to advance the rehabilitation of the County's adult low-level offenders, which will be especially helpful to the County, the County's Community Correction Plan, and the community in light of AB109/2011 Public Safety Realignment. It will primarily be constructed of insulated concrete masonry units which will add to the energy efficiency, security and durability of the ARC. In addition to space for 64 dormitory-style-bed housing, the ARC will include space for the Sheriff's Day Reporting Center and Work Release Programs. Also, after the County builds the ARC the entire kitchen and laundry facilities currently located at the Main Jail will both be moved in to the new ARC. This will provide many benefits. First of all, both the kitchen and laundry facilities in the ARC will provide new vocational programs in culinary arts, food service, industrial laundry, and embroidery. Second, aging kitchen and laundry facilities will be replaced with new state-of-the-art facilities, which will also likely be less expensive to maintain and operate. Third, a new, more cost effective cook-and-serve food program will be implemented which could save the County in annual operating costs. Finally, the space vacated in the Main Jail could be remodeled in the future to add additional, badly needed, mental health jail beds. The ARC is tentatively scheduled to open in December of 2018.

**BUDGET REQUESTS**

On October 15, 2013 the Board accepted the \$20 million conditional award from the state and appropriated \$2.5 million for the County's cost of the project.

Expenditures in the amount of \$2 million are requested in the FY 2014-15 requested budget, offset with use of project fund balance. Expenditures will support staff and consultant work for design and construction management, contract negotiations, California Environmental Quality Act (CEQA) compliance, state Real Estate Due Diligence costs, site preparation, as well as permits and fees.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Similar to the County's SB 81 Juvenile Rehabilitation Facility, the ARC is funded with state lease-revenue bonds. This funding program is complex and requires the County to comply with several state tasks and state-county agreements, in a timely manner. The Ground Lease sets forth the terms and conditions under which the County will lease the project site (real property) to the California Department of Corrections and Rehabilitation (CDCR) for the purposes of making the County eligible for the state's lease-revenue bond financing program. The Right of Entry agreement sets forth the County's authorization from CDCR (with the consent of the State Public Works Board (SPWB)) to use the project site in order to construct the new facility. When construction of the ARC is about 90-95% complete the state Department of Finance issues the lease-revenue bonds. After the ARC is built the SPWB leases the ARC to CDCR via a Facility Lease in order for CDCR to pay the annual lease-revenue bond payments to the SPWB (State General Funds allocated annually by the Legislature and Governor in CDCR's operating budget). After the Site Lease and the Facility Lease is executed (the County will not be a party to either of these agreements), the County enters in to the Facility Sublease with CDCR (with the consent of the SPWB) in order to occupy and operate the ARC. The Facility Sublease is subordinate to and the term runs concurrently with the Facility Lease. After the state lease-revenue bonds are paid in full/fully retired then the Ground Lease, Facility Lease, and Facility Sublease all terminate and ownership of the ARC reverts to the County. The term of the outstanding bonds could be as long as 30 years.

Annual staff and operating costs are estimated to start at \$3.9 million and projected to increase (by using a simple three percent annual inflation factor) to \$9.5 million 30 years from now. These costs are offset by reducing the Jail budget by \$1.1 million due to the transfer of the kitchen and laundry facilities, as well as food costs for both facilities. Costs are further offset by transferring the Sheriff's current Work Release budget, and related AB 109/2011 Realignment revenue (\$734,000), as well. At this point in time, the County plans to fund the net increase of \$2.1 million per year from General Funds and Proposition 172 (Public Safety Augmentation) funds.

**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	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	\$16,290	\$15,020		\$15,000	\$15,000
<b>Total Revenues:</b>	<b>\$16,290</b>	<b>\$15,020</b>		<b>\$15,000</b>	<b>\$15,000</b>
SERVICES AND SUPPLIES	\$15,854	\$13,220		\$21,000	\$21,000
OTHER CHARGES	\$71	\$140		\$80	\$80
<b>Total Expenditures/Appropriations:</b>	<b>\$15,925</b>	<b>\$13,360</b>		<b>\$21,080</b>	<b>\$21,080</b>
<b>Net Cost:</b>	<b>(\$364)</b>	<b>(\$1,659)</b>		<b>\$6,080</b>	<b>\$6,080</b>

**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 2014-15 requested budget includes revenue in the amount of \$15,000 and \$21,080 in expenditures. Revenues remained the same and expenditures decreased by \$60 as compared to the FY 2013-14 adjusted budget. This budget unit is anticipated to end FY 2013-14 under budget by approximately \$6,000.

**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	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
REVENUE FROM MONEY & PROPERTY	\$9,552	\$10,460	\$10,000	\$10,000
CHARGES FOR SERVICES	\$443	\$546	\$500	\$500
<b>Total Revenues:</b>	<b>\$9,995</b>	<b>\$11,006</b>	<b>\$10,500</b>	<b>\$10,500</b>
SERVICES AND SUPPLIES	\$318,048	\$450,848	\$449,225	\$449,225
OTHER CHARGES	\$259,347	\$67,206	\$292,000	\$292,000
CAPITAL ASSETS	\$0	\$400,597	\$0	\$0
INTRAFUND TRANSFERS	(\$74,713)	(\$70,847)	(\$71,030)	(\$71,030)
<b>Total Expenditures/Appropriations:</b>	<b>\$502,682</b>	<b>\$847,805</b>	<b>\$670,195</b>	<b>\$670,195</b>
<b>Net Cost:</b>	<b>\$492,687</b>	<b>\$836,798</b>	<b>\$659,695</b>	<b>\$659,695</b>

**PROGRAM DESCRIPTION**

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

**BUDGET REQUEST**

The FY 2014-15 budget request reflects a net cost of \$648,208, an increase of 5.5 percent. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with the first floor and basement of the Courthouse, some residual expenses of the Public Safety Building, the Administration Center Parking Garage; energy retrofit charges for buildings demolished during construction of the Shasta Administration Center, and the old Jail. In total, these charges are \$37,101. Also included is the cost of the Illegal Dumping Program coordinated through the District Attorney (\$125,616); the annual county financial audit (\$76,350); nuisance abatement clean-up (\$75,000); assessment appeals, employee appeals and nuisance abatement appeals, (\$80,000); the actuarial for Other Post-Employment Benefits (\$18,000); 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 (\$71,030) 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 \$10,500 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 with an increase of \$11,487 for the Illegal Dumping Program.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The cost to enforce the County's medical marijuana ordinance is contained in this budget unit. Included are appropriations for legal services for nuisance abatement hearings, and clean-up of illegal grows. Not included is the cost of the staff dedicated to the enforcement; those costs are included in the General Fund Transfer Out in the General Revenue Budget Unit. All told, the FY 2014-15 Budget to enforce the medical marijuana ordinance totals \$364,082 (legal services, \$70,000; clean-up, \$15,000; Building Inspectors and staff, \$164,082; Sheriff Deputy, \$115,000.)

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**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**

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

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
MISCELLANEOUS REVENUES	\$2,373,778	\$1,560,553	\$1,500,000	\$1,500,000
<b>Total Revenues:</b>	<b>\$2,373,778</b>	<b>\$1,560,553</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
SERVICES AND SUPPLIES	\$237,377	\$156,033	\$200,000	\$200,000
OTHER FINANCING USES	\$2,872,219	\$2,378,450	\$2,382,950	\$2,382,950
<b>Total Expenditures/Appropriations:</b>	<b>\$3,109,596</b>	<b>\$2,534,483</b>	<b>\$2,582,950</b>	<b>\$2,582,950</b>
<b>Net Cost:</b>	<b>\$735,818</b>	<b>\$973,929</b>	<b>\$1,082,950</b>	<b>\$1,082,950</b>

**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. In January 2013, the County refunded the lease-revenue bonds on the SCAC, realizing annual savings of almost \$500,000 through the life of the debt.

**BUDGET REQUEST**

The FY 2014-15 budget request anticipates Tobacco Settlement revenue of \$1.5 million. The Shasta Community Health Center will receive ten percent; the remaining 90 percent will offset the debt service on the SCAC building. The \$2.38 million transfer-out is the debt service. The net county cost for this budget unit is \$1,082,950.

**SUMMARY OF RECOMMENDATIONS**

This budget is recommended as requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Tobacco settlement payments are dependent upon cigarette sales volume. The master settlement agreement report is received annually in April so we are only able to estimate the revenue for the coming year.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared 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

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

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	\$694,046	\$751,910		\$765,608	\$765,608
MISCELLANEOUS REVENUES	\$22	\$462		\$41,663	\$41,663
<b>Total Revenues:</b>	<b>\$694,069</b>	<b>\$752,372</b>		<b>\$807,271</b>	<b>\$807,271</b>
SALARIES AND BENEFITS	\$578,009	\$613,216		\$666,293	\$666,293
SERVICES AND SUPPLIES	\$102,146	\$124,123		\$124,834	\$124,834
OTHER CHARGES	\$14,829	\$15,065		\$16,144	\$16,144
<b>Total Expenditures/Appropriations:</b>	<b>\$694,986</b>	<b>\$752,405</b>		<b>\$807,271</b>	<b>\$807,271</b>
<b>Net Cost:</b>	<b>\$916</b>	<b>\$33</b>		<b>\$0</b>	<b>\$0</b>

**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 eighty one 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 2014-15 requested budget includes \$807,271 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

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

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	\$270	\$386	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$150,653	\$135,724	\$0	\$0	
<b>Total Revenues:</b>	<b>\$150,923</b>	<b>\$136,110</b>	<b>\$0</b>	<b>\$0</b>	
SERVICES AND SUPPLIES	\$330	\$2,242	\$500	\$500	
OTHER CHARGES	\$94,171	\$0	\$0	\$0	
OTHER FINANCING USES	\$136,880	\$41,756	\$17,660	\$17,660	
<b>Total Expenditures/Appropriations:</b>	<b>\$231,382</b>	<b>\$43,998</b>	<b>\$18,160</b>	<b>\$18,160</b>	
<b>Net Cost:</b>	<b>\$80,459</b>	<b>(\$92,112)</b>	<b>\$18,160</b>	<b>\$18,160</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 2014-15 requested budget includes expenditures in the amount of \$18,160. Expenditures that exceed revenues will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

It is anticipated that 2012-13 will be the last year for the Secure Rural Schools Act extensions. Extension or re-authorization will depend on decisions by Congress for FY 2013-14 and future years.

**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**  
**Brian Muir, Auditor - Controller**

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

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	5
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$2,526,120)	(\$2,333,013)	(\$2,456,208)	(\$2,456,208)	(\$2,456,208)
OTHER FINANCING USES	\$905,416	\$763,421	\$621,425	\$621,425	\$621,425
<b>Total Expenditures/Appropriations:</b>	<b>(\$1,620,704)</b>	<b>(\$1,569,591)</b>	<b>(\$1,834,783)</b>	<b>(\$1,834,783)</b>	<b>(\$1,834,783)</b>
<b>Net Cost:</b>	<b>(\$1,620,704)</b>	<b>(\$1,569,591)</b>	<b>(\$1,834,783)</b>	<b>(\$1,834,783)</b>	<b>(\$1,834,783)</b>

**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 2014-15 as calculated by the Auditor-Controller's Office. This is a decrease of \$123 thousand from the prior fiscal year and is primarily attributed to the refinance of the administrative building.

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 assistance will be gradually phased out starting in 2012. Eight budget units will receive a credit in 2013-14 and the last credit will occur in 2014-15. The offset to Information Technology and the Opportunity Center Mail Room will phase out over 10-years with the last credit scheduled for FY 2021-22. This assumption will be reevaluated each year during the rate setting phase of the recommended budget. The recommended offset in FY 2014-15 is \$621,425. 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.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.