

**MISCELLANEOUS GENERAL
Budget Unit 173**

Lawrence G. Lees

County Administrative Officer

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2006-07 budget request reflects a net cost of \$694,921, a decrease of approximately \$100,000 from the FY 2005-06 adjusted budget.

The Services and Supplies area of this budget request funds expenses associated with the annual county financial audit, utility and maintenance costs associated with unoccupied portions of the Courthouse, assessment appeals board and code enforcement officer, as well as some minor miscellaneous items including \$10,000 to offset the cost of burn permits in the unincorporated area of the County.

Under "Other Charges" is an annual county contribution to the Women's Refuge (\$30,000), and an allocation for the court ordered tax back-fill to the City of Shasta Lake (\$262,700).

SUMMARY OF RECOMMENDATIONS

The Recommended Budget is the same as the Requested Budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Charges will continue to accrue to the Miscellaneous General budget unit until an agreement for the vacated courthouse space is negotiated with the local Courts. These costs will be assumed by the Trial Courts budget once court-related functions like the Court Reporter are relocated to this space.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
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UNIT TITLE: 173 MISCELLANEOUS GENERAL 1						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SERVICES AND SUPPLIES	121246	515365	388,467	461,279	461,279	461,279
OTHER CHARGES	323069	330000	277,936	292,700	292,700	292,700
INTRAFUND TRANSFERS	-51381	-40818	-40,818	-47,740	-47,740	-47,740
TOTAL EXPENDITURES*****	\$392934	\$804547	\$625,585	\$706,239	\$706,239	\$706,239
REVENUE FROM MONEY & PROPERTY	968	5000	6,648	5,900	5,900	5,900
CHARGES FOR SERVICES	1789	1000	356	1,000	1,000	1,000
MISCELLANEOUS REVENUES	2948	2344	2,344	3,418	3,418	3,418
TOTAL REVENUES*****	\$5704	\$8344	\$9,349	\$10,318	\$10,318	\$10,318
MISCELLANEOUS GENERAL 1 EXP OVER (UNDER) REV	\$387229	\$796203	\$616,237	\$695,921	\$695,921	\$695,921
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TOBACCO SETTLEMENT GRANTS
Budget Unit 174

Lawrence G. Lees

County Administrative Officer

PROGRAM DESCRIPTION

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. On November 20, 2001, the Board of Supervisors dedicated 75 percent of the annual tobacco settlement receipts to the repayment of bond financing for the construction of the Administration Building and appurtenant parking and dedicated the remaining 25 percent to an annual grant program. On June 11, 2002, the Board approved a grant agreement with Shasta Community Health Center in the amount of ten percent of the annual tobacco settlement receipts to provide health care services to the medically underserved population of Shasta County. Long-term debt payments for the new Administration Center are made from this budget unit.

BUDGET REQUEST

The FY 2006-07 budget request reflects anticipated Tobacco Settlement revenue of \$1.5 million. The Board's commitment to provide ten percent of the annual receipts of the tobacco litigation settlement receipts to the Shasta Community Health Center equates to \$150,000. In addition, the new Administration Center debt payment of \$2,870,975 is financed by this budget.

This budget contains \$750,000 in appropriations for the Tobacco Settlement Revenues Community Grant program. This program will be funded with 15% of Tobacco Settlement Revenues. This program will have \$600,000 available for future grant cycles. This is consistent with Board direction received in February, 2006.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
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UNIT TITLE: 174 TOBACCO SETTLEMENT GRANTS						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SERVICES AND SUPPLIES	3026	3000	2,941	41,714	41,714	41,714
OTHER CHARGES	182911	3067975	3,023,457	3,755,261	3,755,261	3,755,261
OTHER FINANCING USES	0	0	0	0	96,091	96,091
TOTAL EXPENDITURES*****	\$185937	\$3070975	\$3,026,398	\$3,796,975	\$3,893,066	\$3,893,066
MISCELLANEOUS REVENUES	1769823	2000000	1,619,614	1,700,000	1,500,000	1,500,000
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TOTAL REVENUES*****	\$1769823	\$2000000	\$2,818,248	\$1,700,000	\$1,500,000	\$1,500,000
TOBACCO SETTLEMENT GRANTS EXP OVER (UNDER) REV	\$-1583886	\$1070975	\$208,149	\$2,096,975	\$2,393,066	\$2,393,066
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**PUBLIC WORKS
CSA ADMINISTRATION
Budget Unit 175**

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

This budget reflects the fiscal activity of the "umbrella" organization, which provides operational and administrative support to 11 active County Service Areas (CSA): eight that provide water service and three that provide sanitary sewer service. More than 3,500 County residents currently benefit from the services provided by CSAs. The CSA Administration Fund is financed entirely by the charges to the individual CSAs. Responsibility for management of this unit, and provision of CSA services, is within the Department of Public Works. Personnel directly assigned to CSA Administration include one clerical position, five field technicians, and seven extra-help technicians.

BUDGET REQUESTS

The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget. Projected revenue and expenditures both indicate a 13 percent increase of \$79,422, for a total of \$674,941 each for the FY 2006-07 Proposed Budget. This is primarily due to increases in Salaries and Benefits of \$48,789 (including a new Water/Wastewater Operator I/II position - \$39,045), increases in Services and Supplies of \$11,715 (primarily in Communications, Office Expense and Liability Insurance charges) and a \$19,639 increase in Central Services (A87) charges.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is identical to 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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
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UNIT TITLE: 175 CSA ADMINISTRATION						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	427789	518063	502,244	577,957	577,957	577,957
SERVICES AND SUPPLIES	74140	79235	79,093	79,845	79,845	79,845
OTHER CHARGES	-1065	-4679	-4,679	14,960	14,960	14,960
APPROP FOR CONTINGENCY	0	2000	0	1,279	1,279	1,279
TOTAL EXPENDITURES*****	\$500864	\$594619	\$576,658	\$674,041	\$674,041	\$674,041
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CHARGES FOR SERVICES	505959	594619	568,604	674,041	674,041	674,041
MISCELLANEOUS REVENUES	0	0	512	0	0	0
TOTAL REVENUES*****	\$505959	\$594619	\$569,115	\$674,041	\$674,041	\$674,041
CSA ADMINISTRATION EXP OVER (UNDER) REV	\$-5095	\$0	\$7,543	\$0	\$0	\$0
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...Org Key Object	Type of Change	# of Pos	FTE	Class Title	Number of Pay Periods	Amount
17500 011000	BASE SALARIES & BENEFITS					233,518
17500 011000	ADD	1	1.00	WATER/WASTE WATER OPERTOR I/II	19	25,718
Account Total 011000						259,236
17500 018100	BASE SALARIES & BENEFITS					22,010
17500 018100	ADD	1	1.00	WATER/WASTE WATER OPERTOR I/II	19	1,967
Account Total 018100						23,977
17500 018201	BASE SALARIES & BENEFITS					37,340
17500 018201	ADD	1	1.00	WATER/WASTE WATER OPERTOR I/II	19	4,576
Account Total 018201						41,916
17500 018300	BASE SALARIES & BENEFITS					51,708
17500 018300	ADD	1	1.00	WATER/WASTE WATER OPERTOR I/II	19	6,082
Account Total 018300						57,790
17500 018400	BASE SALARIES & BENEFITS					1,666
17500 018400	ADD	1	1.00	WATER/WASTE WATER OPERTOR I/II	19	129
Account Total 018400						1,795
17500 018500	BASE SALARIES & BENEFITS					7,421
17500 018500	ADD	1	1.00	WATER/WASTE WATER OPERTOR I/II	19	573
Account Total 018500						7,994

**PUBLIC WORKS
SECURE RURAL SCHOOLS
AND COMMUNITY SELF-DETERMINATION ACT
TITLE III ADMINISTRATION
Budget Unit 176**

Patrick J. Minturn

Director of Public Works

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 2006-07 Proposed Budget includes appropriations in the amount of \$331,918 for the following projects: a fire education prevention program to be administered by Shasta County Fire Department (\$70,000); one water tender for the Shasta County Fire Department for the Lakehead Volunteer Fire Company (\$200,000); the fourth year of a four-year Fire Safe Council Education program (\$26,975) and the third year of a three-year Catastrophic Wildfire Prevention program (\$34,443) both administered by the Western Shasta Resource Conservation District. The Board of Supervisors approved these continuing projects on March 14, 2006. Additionally, \$500 for Publications and Legal Notices are included in the FY 2006-07 proposed expenditures.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is identical to 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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
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STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
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UNIT TITLE: 176 TITLE III PROJECTS						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0065 GENERAL FED FOREST TITLE III						
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SERVICES AND SUPPLIES	40	500	39	500	500	500
OTHER FINANCING USES	259,453	354,775	302,270	331,418	331,418	331,418
TOTAL EXPENDITURES*****	\$259,493	\$355,275	\$302,310	\$331,918	\$331,918	\$331,918
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REVENUE FROM MONEY & PROPERTY	4,769	6	9,169	1,500	1,500	1,500
INTERGOVERNMENTAL REVENUES	313,045	307,550	314,086	331,418	331,418	331,418
TOTAL REVENUES*****	\$317,814	\$307,556	\$323,255	\$332,918	\$332,918	\$332,918
TITLE III PROJECTS EXP OVER (UNDER) REV	\$-58,321	\$47,719	\$-20,946	\$-1,000	\$-1,000	\$-1,000
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CENTRAL SERVICE COSTS (A-87)
Budget Unit 199

Rick Graham

Auditor - Controller

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

This budget unit reflects expense offsets and revenue from that portion of the Countywide cost allocation plan (A-87) charged to departments and agencies outside the County's general operating funds. The cost offsets reflected in this budget unit total \$1.68 million for FY 2006-07 as calculated by the Auditor-Controller's Office. This is an increase of over \$1.1 million over the prior fiscal years and is attributable to depreciation on the new Shasta County Administrative Center.

The County Administrative Office made the determination that many of the county departments would be unable to absorb this increase and requested Board approval to provide assistance to the affected departments. The Board granted assistance to 15 departments during the FY 2005-06 preliminary budget workshop. This budget continues this subsidy program and proposes to offset \$561,000 of this cost increase.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
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 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
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UNIT TITLE: 199 CENTRAL SERVICE COST A-87 FUNCTION: GENERAL ACTIVITY: OTHER GENERAL FUND:0060 GENERAL						
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INTRAFUND TRANSFERS	-511,074	-1,554,097	-1,554,097	-1,272,551	-1,272,551	-1,272,551
OTHER FINANCING USES	0	974,096	974,096	561,237	561,237	561,237
TOTAL EXPENDITURES*****	\$-511,074	\$-580,001	\$-580,001	\$-711,314	\$-711,314	\$-711,314
MISCELLANEOUS REVENUES	10,287	781,059	781,059	406,461	406,461	406,461
TOTAL REVENUES*****	\$10,287	\$781,059	\$781,059	\$406,461	\$406,461	\$406,461
CENTRAL SERVICE COST A-87 EXP OVER (UNDER) REV	\$-521,361	\$-1,361,060	\$-1,361,060	\$-1,117,775	\$-1,117,775	\$-1,117,775
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