

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
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Schedule 9

Budget Unit: 157 - IMPACT FEE ADMIN
Function: GENERAL
Activity: PROPERTY MANAGEMENT

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$775	\$123	\$10,000	\$10,000	
CHARGES FOR SERVICES	\$120,285	\$225,405	\$94,400	\$94,400	
Total Revenues:	\$121,061	\$225,529	\$104,400	\$104,400	
SERVICES AND SUPPLIES	\$1,047	\$4,676	\$3,000	\$3,000	
Total Expenditures/Appropriations:	\$1,047	\$4,676	\$3,000	\$3,000	
Net Cost:	(\$120,013)	(\$220,852)	(\$101,400)	(\$101,400)	

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 2010-11 requested budget includes \$104,400 in revenue and \$3,000 in expenditures, which results in an 11.15 percent increase in revenues as compared to the FY 2009-10 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

INTERMOUNTAIN FAIR
Fund 0060 General, Budget Unit 159
Robert Macfarlane, Intermountain Fair Manager

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Schedule 9

Budget Unit: 159 - INTERMOUNTAIN FAIR
Function: GENERAL - PROMOTION
Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$444,022	\$454,418		\$391,660	\$391,660
INTERGOVERNMENTAL REVENUES	\$247,417	\$241,160		\$233,000	\$233,000
CHARGES FOR SERVICES	\$1,036	\$1,168		\$1,900	\$1,900
MISCELLANEOUS REVENUES	\$25	\$0		\$0	\$0
Total Revenues:	\$692,501	\$696,746		\$626,560	\$626,560
SALARIES AND BENEFITS	\$303,672	\$303,177		\$323,957	\$323,957
SERVICES AND SUPPLIES	\$268,447	\$284,209		\$284,641	\$284,641
OTHER CHARGES	\$25,656	\$35,494		\$17,963	\$17,963
Total Expenditures/Appropriations:	\$597,776	\$622,881		\$626,561	\$626,561
Net Cost:	(\$94,724)	(\$73,864)		\$1	\$1

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2010-11 requested budget includes an increase of \$12,970 in revenues and an increase of \$12,970 in expenditures as compared to the FY 2009-10 adjusted budget. The budget provides funding for three full-time positions as well as numerous extra-help positions required during the Fair event.

In February 2010, the Board of Supervisors accepted the donation of the Jennifer Skuce Pavillion. The rental of this facility is projected to increase revenues by approximately \$10,000.

Revenue from Fair gate receipts as well as State subvention for county fairs has remained relatively stable over the past several years with an increase projected for FY 2010-11. The department has submitted a balanced budget. The requested budget meets California Department of Agriculture Division of Fairs and Expositions requirements.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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Schedule 9

Budget Unit: 160 - GENERAL RESERVES
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$229,501	\$53,888		\$80,000	\$80,000
Total Revenues:	\$229,501	\$53,888		\$80,000	\$80,000
OTHER FINANCING USES	\$0	\$2,000,000		\$0	\$0
Total Expenditures/Appropriations:	\$0	\$2,000,000		\$0	\$0
Net Cost:	(\$229,501)	\$1,946,111		(\$80,000)	(\$80,000)

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 Administrative Officer may recommend additions to or withdrawals from the Reserve in the County Final Budget. The General Reserve shall not be used to support recurring operating expenditures, and is the last resort in balancing the County budget.

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

BUDGET REQUEST

The requested budget for General Reserve contains one revenue item; interest earnings (\$80,000). With the adoption of the FY 2010-11 budget, General Reserves would total approximately \$8.1 million at the close of the fiscal year. The Reserve is approximately 2.6 percent, still shy of the target balance.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is as requested by the department head. The Department of Public Works has requested a short-term loan for interim financing in the amount of \$500,000 for the water system upgrade of Service Area #23, Cragview Water. The project has been approved for total state funding in the amount of \$912,000. Upon adoption of the Final Budget Resolution, including approval of this short-term loan, the Auditor-Controller will process the loan. Public Works indicates the funding will be in place for a 6 month period.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Board authorized a loan in the amount of

\$241,752 to the District Attorney in fiscal year 2003-04. To date the District Attorney has borrowed \$211,812 to be repaid when FY 2003-04 SB-90 reimbursements are received. The State is slowly catching up on past-due SB 90 reimbursements; however, 2003-04 has not yet been received.

In December 2009 the board authorized a \$2 million loan to Public Safety budget units to offset the loss of Public Safety Augmentation (Prop 172) revenue. The CAO will recommend incremental increases to the General Reserve when

discretionary revenues recover.

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 Administrative Officer

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Budget Unit: 161 - ACCUMULATED CAPITAL OUTLAY
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$244,722	\$23,275		\$50,000	\$50,000
Total Revenues:	\$244,722	\$23,275		\$50,000	\$50,000
OTHER FINANCING USES	\$979,930	\$6,774,328		\$200,000	\$200,000
Total Expenditures/Appropriations:	\$979,930	\$6,774,328		\$200,000	\$200,000
Net Cost:	\$735,208	\$6,751,053		\$150,000	\$150,000

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 2010-11 requested budget appropriates \$200,000 for final charges to renovate the 1855 Shasta Street building for the District Attorney and Veterans Service Officer, and revenue from interest earning (\$50,000).

SUMMARY OF RECOMMENDATIONS

The requested budget continues the direction received from the Board on March 13, 2007, and October 7, 2008, to utilize one-time resources to improve County facilities and plan for certain new facilities.

The status of the various uses is detailed below:

1. \$2 million for adult and/or juvenile detention facilities. [Status- County was

- awarded \$14 million from State for a 90-bed Juvenile Hall. The \$2 million has been transferred to the Juvenile Hall Construction fund for the County-match.]
2. \$3 million for an animal shelter. [Status: A citizen's committee was formed to discuss and analyze the concept of an animal shelter and determine the best methodology of shelter management. To date, the Board has considered whether to site a new facility on the Breslauer Campus, or off Clear Creek Road. Further consideration of the project is on hold pending the outcome of a new Jail or Juvenile Hall facility. The \$3 million remains in designation.]
3. \$1 million to maintain existing facilities, roof replacement or repair. [Status-two roofs (Mental Health Building and Social Services Cascade Building) repaired, for a total cost of \$551,664. The remainder has been transferred to the Juvenile Hall Construction fund for the County match.]
4. \$100,000 for a master plan of the Breslauer Campus. [Status - Complete. Report presented to the Board of Supervisors on February 19, 2008.]

5. \$5 million to renovate the vacant library building at 1855 Shasta Street, Redding, and directed the Public Works Director to prepare plans and specification to upgrade and convert the vacant library for use as office space for the District Attorney's Office. The project is tentatively scheduled for completion in June 2010.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

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.

PUBLIC WORKS-COURTHOUSE REMODEL
Fund 0041 Capital Project Courthouse Remodel, Budget Unit 163
Patrick J. Minturn, Director of Public Works

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Budget Unit: 163 - COURTHOUSE REMODEL
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 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
OTHER FINANCING USES	\$834,562	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$834,562	\$0	\$0	\$0	\$0
Net Cost:	\$834,562	\$0	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget unit was created to account for the revenues and expenses associated with the remodel of the Courthouse. The revenues represent the proceeds from the sales of Certificates of Participation and interest earnings. Expenses represent the costs incurred to make the various improvements.

BUDGET REQUESTS

There is no budget request for FY 2010-11. The activity is history only.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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Budget Unit: 165 - ECONOMIC DEVELOPMENT
Function: GENERAL
Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 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	\$82,161	\$26,499	\$26,517	\$26,517	\$26,517
Total Expenditures/Appropriations:	\$82,161	\$26,499	\$26,517	\$26,517	\$26,517
Net Cost:	\$82,161	\$26,499	\$26,517	\$26,517	\$26,517

PROGRAM DESCRIPTION

This budget unit accounts for expenditures for participation in business attraction and retention programs, advertising, trade enhancement, and other economic development activities, pursuant to policy direction of the Board of Supervisors.

\$17,500 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services, a decrease of \$5,081 or 22.5 percent as compared to FY 2009-10.

BUDGET REQUESTS

The total General Fund appropriation requested for this budget unit for FY 2010-11 is \$26,517, a decrease of \$19,081 or 41.85 percent, as compared to the adjusted FY 2009-10 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

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>		
1	2	3	4	5	5
OTHR FINANCING SOURCES TRAN IN	\$671,186	\$4,857,987		\$79,152	\$79,152
Total Revenues:	\$671,186	\$4,857,987		\$79,152	\$79,152
SERVICES AND SUPPLIES	\$69,035	\$76,749		\$77,000	\$77,000
OTHER CHARGES	\$2,450	\$3,145		\$2,152	\$2,152
FIXED ASSETS	\$1,000,502	\$4,781,264		\$1,385,750	\$1,385,750
INTRAFUND TRANSFERS	\$0	\$0		(\$1,385,750)	(\$1,385,750)
Total Expenditures/Appropriations:	\$1,071,987	\$4,861,159		\$79,152	\$79,152
Net Cost:	\$400,801	\$3,172		\$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 2010-11 requested budget:

Project Name	Requested	Recommended	Funding Source
Burney Veterans Hall Restroom Remodel (re-budget)	\$203,050	\$203,050	CDBG Grant + County match
Fall River Mills Veterans Hall Restroom Remodel (re-budget)	\$97,250	\$97,250	CDBG Grant + County match
Remodel old library building for the District Attorney's Offices (re-budget)	\$200,000	\$200,000	Accumulated Capital Outlay
Balls Ferry Boat Ramp Launching Facility (re-budget)	\$642,250	\$642,250	State Boating & Waterway grant
Jail Closed Circuit TV Upgrade (re-budget)	\$5,104	\$243,200	Criminal Justice Trust 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 2010-11. 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 \$2,152.

The Cost Applied amount of \$1.385 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 \$79,152 is a transfer-in from the General Fund to support activities not specific to a department.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is as requested by the department head with an augmentation to the closed circuit television (CCTV) upgrade in the Jail. Only \$44,800 is projected to be spent on the project in FY 2009-10; the remainder of \$180,200

is re-budgeted. Additionally, the Jail roof and siding project was \$63,000 under budget. The recommendation is to increase the appropriation for the CCTV, bringing the total re-budgeted for the CCTV to \$243,200.

PENDING ISSUES AND POLICY CONSIDERATIONS

The closed circuit television system in the Jail is in need of a major upgrade with an estimated cost of \$2 million, with no known funding source. The funds spent in 2009-10 and 2010-11 will allow for work on the basic infrastructure.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

LIBRARY BUILDING CONSTRUCTION
Fund 0043 Capital Project Library Building, Budget Unit 167
Patrick J. Minturn, Director of Public Works

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Budget Unit: 167 - LIBRARY BUILDING CONSTRUCTION
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$5,592	\$0	\$0	\$0	\$0
Total Revenues:	\$5,592	\$0	\$0	\$0	\$0
OTHER CHARGES	\$473,654	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$3,147	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$476,802	\$0	\$0	\$0	\$0
Net Cost:	\$471,209	\$0	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget was established for the purpose of building a new Shasta County Main Library. The County joined with the City of Redding and a citizens group and local non-profit organization, called "New Library Now!" to apply to the State for bond money available for new library construction.

The County was awarded a \$12 million dollar State Library Bond Act grant from the State of California, Office of Library Construction in October of 2003. The grant funded approximately 65 percent of the \$20 million needed to build the new library. Matching funds in the approximate amount of \$8 million came from the County, the City of Redding, New Library Now!, Shasta Library Foundation, the Friends of the Library groups, Shasta Children and Families First Commission, the McConnell Foundation, the Sierra Pacific Foundation, and other local private donors.

In FY 2008-09 the County transferred ownership of the new Redding Library and all its furniture, fixtures, equipment and collection materials to the City of Redding pursuant to the operational and ownership agreement. The City began operating and administering the new Redding Library and the two library branches in Anderson and Burney as of January 1, 2007 as the Shasta Public Libraries System. The County will retain

ownership of the Anderson and Burney branches and their contents.

BUDGET REQUEST

The FY 2010-11 requested budget includes expenditures (A-87) in the amount of \$109.

SUMMARY OF RECOMMENDATIONS

The CAO modified the FY 2010-11 requested budget by deleting the A-87 charges. The FY 2010-11 requested budget is zero.

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.

ADMINISTRATION CENTER CONSTRUCTION
Fund 0044 Capital Project Administration Building, Budget Unit 169
Patrick J. Minturn, Director of Public Works

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Budget Unit: 169 - ADMINISTRATION BLDG CONSTRUCT
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 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
OTHER FINANCING USES	\$5,389,594	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$5,389,594	\$0		\$0	\$0
Net Cost:	\$5,389,594	\$0		\$0	\$0

PROGRAM DESCRIPTION

This budget was established for the purpose of performing the work necessary to build the new Shasta County Administration Center. The complex houses all of the administrative offices including: Assessor-Recorder, Treasurer-Tax Collector, Auditor-Controller, Support Services, County Counsel, Board of Supervisors, County Administrative Office, Information Technology, and Housing & Community Action Agency.

BUDGET REQUEST

The project is complete. This budget unit reflects history only.

SUMMARY OF RECOMMENDATIONS

None.

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
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 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	\$0	\$0	\$0	\$0
Total Revenues:	\$0	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$0	\$0	\$0	\$0	\$0
Net Cost:	(\$0)	(\$0)	\$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

On March 13, 2007, the CAO conducted a workshop for the Board of Supervisors on the County's capital needs. The Board provided direction to the CAO to designate \$3 million for an animal shelter. A citizen's committee was formed to discuss and analyze the concept of an animal shelter and determine the best methodology of shelter management. On May 8, 2007, the Board of Supervisor's approved the citizen's committee's recommendation that the County maintain control over operations of the Animal Control facility and build a new facility on County-owned property.

The County continues to work with the Sheriff's Office, the City of Redding, a citizen's committee and the community in order to seek ideas on how to fund construction of a new Animal Shelter.

Therefore there were no requested appropriations or revenue requested in FY 2010-11.

PENDING ISSUES AND POLICY CONSIDERATIONS

A second designated fund for Animal Shelter construction costs contains a current balance of approximately \$285,942. This fund was established with Board approval from state SB 90 reimbursement revenue due to the General Fund and supported by animal control work provided by the County in the past.

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
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 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	\$21,390		\$1,000	\$1,000
OTHR FINANCING SOURCES TRAN IN	\$13,900	\$2,486,099		\$0	\$0
Total Revenues:	\$13,900	\$2,507,490		\$1,000	\$1,000
OTHER CHARGES	\$0	\$0		\$18	\$18
FIXED ASSETS	\$9,257	\$696,535		\$1,015,000	\$1,015,000
Total Expenditures/Appropriations:	\$9,257	\$696,535		\$1,015,018	\$1,015,018
Net Cost:	(\$4,642)	(\$1,810,954)		\$1,014,018	\$1,014,018

PROGRAM DESCRIPTION

This budget was established for the purpose of performing the work necessary to build a new juvenile hall. Shasta County received a conditional funding award in the amount of \$15,050,000 from the Local Youthful Offender Rehabilitative Facility Construction Funding Program (SB 81) to construct a new 90-bed juvenile hall facility. The total construction project is estimated to cost \$17,550,000, with a County cash match of \$2,500,000.

BUDGET REQUESTS

On April 21, 2009 the Board accepted the conditional award from the state and appropriated 2.5 million for the County's cost of the project. Revenues in the amount of \$1,000 (estimated interest earnings on the project fund) and expenditures in the amount of \$2 million are requested in the FY 2010-11 Proposed Budget. In FY 2010-11 primary expenditures will be architectural and design services, real estate due diligence and other project review services required and provided by the state, construction management, construction costs, and Public Works administration services.

SUMMARY OF RECOMMENDATIONS

Due to the state's budget deficit, current bond rating, and the terms of the draft state agreement templates, which do not protect the County or provide confidence that the state can or will provide the \$15 million state funding needed to complete the project, the County Administrative Office recommends reducing expenditures by \$1.68 million (62 percent) until the County can be assured the state will provide their share of the project funds. This will leave \$1 million in appropriations in order to complete the architectural design phase which is not funded by the state and is a County cost funded from the County's cash match.

PENDING ISSUES AND POLICY CONSIDERATIONS

There could be significant financial challenges to the County for this project as the state will reimburse the County in arrears, on a quarterly basis for construction expenditures only. Additionally, the state will retain 20% of the conditional award amount, which is a little over 3 million, towards the end of the project until specific state requirements are met. This will mean that the County will need to provide the needed cash flow

for the project, and this could result in the project fund experiencing a negative cash balance with the project paying interest to the County Treasury for temporary borrowing in order to maintain a positive cash flow. Finally, once the County signs the agreements required by the state for this project the County will be entirely responsible for any project cost or timeline overruns. Currently, draft state agreement templates are being circulated by the state for review by the affected counties. The County has significant concerns with the terms of these draft state agreements and is working with the state, the California State Association of Counties (CSAC) and the Regional Council of Rural Counties (RCRC) to attempt to negotiate changes to the agreements that will better protect the County. The Probation

Department, the Public Works Department and the County Administrative Office will work closely to mitigate as much negative financial impact to the County as possible during the completion of this valuable and important project.

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

State Controller Schedules
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County of Shasta
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Schedule 9

Budget Unit: 172 - SURVEYOR
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$21,587	\$21,040	\$25,000	\$25,000	
Total Revenues:	\$21,587	\$21,040	\$25,000	\$25,000	
SERVICES AND SUPPLIES	\$26,410	\$22,722	\$31,000	\$31,000	
OTHER CHARGES	\$278	\$210	\$5	\$5	
Total Expenditures/Appropriations:	\$26,689	\$22,933	\$31,005	\$31,005	
Net Cost:	\$5,102	\$1,893	\$6,005	\$6,005	

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 2010-11 requested budget includes a static revenue of \$25,000 and \$31,005 in expenditures, a decrease of \$205 as compared to the FY 2009-10 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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County of Shasta
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Schedule 9

Budget Unit: 173 - MISCELLANEOUS GENERAL 1
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$10,056	\$10,736	\$9,000	\$9,000	
CHARGES FOR SERVICES	\$947	\$1,315	\$500	\$500	
Total Revenues:	\$11,003	\$12,051	\$9,500	\$9,500	
SERVICES AND SUPPLIES	\$604,729	\$374,906	\$419,773	\$419,773	
OTHER CHARGES	\$193,725	\$175,098	\$267,000	\$267,000	
FIXED ASSETS	\$0	\$5,878	\$0	\$0	
INTRAFUND TRANSFERS	(\$76,232)	(\$49,925)	(\$69,203)	(\$69,203)	
Total Expenditures/Appropriations:	\$722,222	\$505,957	\$617,570	\$617,570	
Net Cost:	\$711,218	\$493,906	\$608,070	\$608,070	

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2010-11 budget request reflects a net cost of \$668,682, a reduction of \$241,224 or 26.5 percent. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with first floor and basement of the Courthouse; energy charges from buildings demolished for construction of the Shasta Administration Center, the old Jail, and starting in 2010-11, charges for that portion of the Public Safety Building vacated by the District Attorney. In total, these charges are \$87,899. Also included is the cost of the Illegal Dumping Program (\$125,149); the annual county financial audit (\$77,000); nuisance abatement clean-up (\$60,000); the Quincy Library Group forester (\$10,700); assessment appeals, employee appeals and nuisance abatement (\$12,000); and the annual contribution to the Women's Refuge (\$24,300).

Under "Other Charges" is the annual allocation for the court ordered tax back-fill to the City of Shasta Lake (\$200,000); and the County's annual contribution (\$62,000) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$69,203) are the reimbursement from various special districts and other agencies for their distributed share of the County audit via the A-87 Cost Allocation Plan.

Revenue of \$9,500 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

SUMMARY OF RECOMMENDATIONS

The Recommended Budget includes a technical adjustment to Professional Services, and to Judgements and Damages. The revised net county cost is \$608,070, \$301,836 (33 percent) less than FY 2009-10.

PENDING ISSUES AND POLICY
CONSIDERATIONS

None.

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.

TOBACCO SETTLEMENT GRANTS
Fund 0060 General, Budget Unit 174
Lawrence G. Lees, County Administrative Officer

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Schedule 9

Budget Unit: 174 - TOBACCO SETTLEMENT GRANTS
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$1,983,146	\$1,653,645	\$2,000,000	\$2,000,000	
Total Revenues:	\$1,983,146	\$1,653,645	\$2,000,000	\$2,000,000	
SERVICES AND SUPPLIES	\$234,262	\$165,364	\$200,000	\$200,000	
OTHER CHARGES	\$50,690	\$0	\$0	\$0	
OTHER FINANCING USES	\$3,422,375	\$1,890,000	\$1,800,000	\$1,800,000	
Total Expenditures/Appropriations:	\$3,707,327	\$2,055,364	\$2,000,000	\$2,000,000	
Net Cost:	\$1,724,181	\$401,719	\$0	\$0	

PROGRAM DESCRIPTION

This budget unit was established to provide a mechanism for disbursement of tobacco litigation settlement funds. On March 13, 2007, the Board renewed a grant agreement with Shasta Community Health Center in the amount of ten percent of the annual tobacco settlement receipts to provide health care services to the medically underserved population of Shasta County. Long-term debt payments for the new Administration Center are made from this budget unit. On June 24, 2008, the Board of Supervisors dedicated 90 percent of the annual tobacco settlement receipts to the repayment of bond financing for the construction of the Administration Building (SCAC) and appurtenant parking.

BUDGET REQUEST

The FY 2010-11 budget request anticipates Tobacco Settlement revenue of \$2 million. The Shasta Community Health Center will receive ten percent (\$200,000); the remaining 90 percent will offset the debt service on the SCAC building. For a second year funds on deposit with the lending agent will partially offset the debt service. The \$1.6 million transfer-out to the debt service fund is the net of one-time funds on deposit.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

This is the final year that funds on deposit with the fiscal agent will be available to offset the debt service of the SCAC. Commencing in FY 2011-12, the General Fund will be paying the total debt service on the SCAC, offset by Tobacco Settlement Revenue.

Tobacco settlement payments are dependent upon cigarette sales volume. Economic indicators point to a dramatically steep decline in cigarette volume (9 percent). We receive the master settlement agreement report annually in April so we are not able to quantify what impact this may have on Shasta County's receipts.

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.

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

State Controller Schedules
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Schedule 9

Budget Unit: 175 - CSA ADMINISTRATION
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$630,143	\$584,501		\$634,418	\$634,418
Total Revenues:	\$630,143	\$584,501		\$634,418	\$634,418
SALARIES AND BENEFITS	\$538,200	\$487,983		\$512,399	\$512,399
SERVICES AND SUPPLIES	\$85,255	\$84,083		\$106,205	\$106,205
OTHER CHARGES	\$16,509	\$15,947		\$15,814	\$15,814
Total Expenditures/Appropriations:	\$639,965	\$588,013		\$634,418	\$634,418
Net Cost:	\$9,821	\$3,512		\$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 four 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 seven extra-help technicians.

BUDGET REQUESTS

The FY 2010-11 requested budget includes \$634,418 in both expenditures and revenues. The budget submitted is fully supported by

administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
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Schedule 9

Budget Unit: 176 - TITLE III PROJECTS
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$4,318	\$885	\$1,000	\$1,000	
INTERGOVERNMENTAL REVENUES	\$261,245	\$235,121	\$188,678	\$188,678	
Total Revenues:	\$265,563	\$236,006	\$189,678	\$189,678	
SERVICES AND SUPPLIES	\$525	\$230,737	\$207,678	\$207,678	
OTHER CHARGES	\$0	\$54,614	\$0	\$0	
OTHER FINANCING USES	\$76,228	\$171,752	\$0	\$0	
Total Expenditures/Appropriations:	\$76,754	\$457,105	\$207,678	\$207,678	
Net Cost:	(\$188,809)	\$221,098	\$18,000	\$18,000	

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 2010-11 requested budget includes expenditures in the amount of \$207,678 and revenues in the amount of \$189,678. A call for FY 2010-11 and FY 2011-12 projects will begin in April 2010 with award recommendations to the

Board of Supervisors in early summer. It is unknown who the recipients of these awards will be at this time. In FY 2009-10, awards for cycle FY 2008-09 and FY 2009-10 were distributed.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

CENTRAL SERVICE COSTS (A-87)
Fund 0060 General, Budget Unit 199
Connie Regnell, Auditor - Controller

State Controller Schedules
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County of Shasta
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Schedule 9

Budget Unit: 199 - CENTRAL SERVICE COST A-87
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 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	(\$3,948,837)	(\$2,537,081)	(\$2,401,953)	(\$2,401,953)	(\$2,401,953)
OTHER FINANCING USES	\$1,691,256	\$1,062,255	\$1,076,510	\$1,076,510	\$1,076,510
Total Expenditures/Appropriations:	(\$2,257,580)	(\$1,474,826)	(\$1,325,443)	(\$1,325,443)	(\$1,325,443)
Net Cost:	(\$2,257,580)	(\$1,474,826)	(\$1,325,443)	(\$1,325,443)	(\$1,325,443)

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

This budget unit reflects expense offsets and revenue from that portion of the Countywide cost allocation plan (A-87) charged to departments and agencies outside the County's general operating funds. The cost offsets reflected in this budget unit total \$2.4 million for FY 2010-11 as calculated by the Auditor-Controller's Office. This is a decrease of \$137 thousand from the prior fiscal year and is primarily attributable to a leveling off of depreciation on the new Shasta County Administrative Center.

The County Administrative Office made the determination that many of the county departments would be unable to absorb the A-87 costs attributable to the Administration Center and requested Board approval to provide assistance to the affected departments. The Board granted

assistance to 15 departments during the FY 2005-06 preliminary budget workshop. This budget continues the subsidy program and proposes to offset \$1.076 million of this cost increase for departments residing outside the General Fund. Departments residing in the General Fund have absorbed the depreciation expense via increased net county cost.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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