

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

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 2013-14 is \$46,700, the same as compared to the adjusted FY 2012-13 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 2012-13.

The requested budget meets the status quo budget requirement.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
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UNIT TITLE: 165 ECONOMIC DEVELOPMENT						
FUNCTION: GENERAL						
ACTIVITY: PROMOTION						
FUND:0060 GENERAL						
SERVICES AND SUPPLIES						
165 034000 PROF & SPECIAL SERVICES	46,519	46,700	46,334	46,700	46,700	0
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TOTAL SERVICES AND SUPPLIES	\$46,519	\$46,700	\$46,334	\$46,700	\$46,700	\$0
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TOTAL EXPENDITURES*****	\$46,519	\$46,700	\$46,334	\$46,700	\$46,700	\$0
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ECONOMIC DEVELOPMENT EXP OVER (UNDER) REV	\$46,519	\$46,700	\$46,334	\$46,700	\$46,700	\$0
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PUBLIC WORKS-LAND, BUILDINGS AND IMPROVEMENTS
 Fund 0062 General-Capital Projects, Budget Unit 166
 Patrick J. Minturn, Director of Public Works

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 2013-14 requested budget:

Project Name	Requested	Recommended	Funding Source
Placer Street DPW Upper N Remodel	\$390,000	\$390,000	Roads Fund
MHSA Breslauer Remodel	1,380,677	\$1,380,677	MHSA Fund
Mental Health Bldg. Roof	\$50,000	\$50,000	Accumulated Capital Outlay
Opportunity Center Transit Shelter	\$170,451	\$170,451	Opportunity Center
Jail Phase 1 Hot Water System Upgrade	\$150,000	\$150,000	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 2012-13. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$27,000 for the year, and the A-87 Central Service cost of \$5,547.

The Cost Applied amount of \$2.14 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 \$82,547 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.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 166 LAND BUILDINGS & IMPROVEMENTS						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0062 GENERAL - CAPITAL PROJECTS						
SERVICES AND SUPPLIES						
166 034800 PROF & SPECIAL SERVICES	78,556	50,000	40,804	50,000	50,000	0
166 034802 PROF ADMIN SVS	24,185	27,000	26,895	27,000	27,000	0
TOTAL SERVICES AND SUPPLIES	\$102,741	\$77,000	\$67,699	\$77,000	\$77,000	\$0
OTHER CHARGES						
166 050001 CENTRAL SERVICE COST A-87	4,708	2,266	2,266	5,547	5,547	0
166 050003 BUILDING & EQUIPMENT USE A-87	1,193	1,194	1,194	0	0	0
TOTAL OTHER CHARGES	\$5,902	\$3,460	\$3,460	\$5,547	\$5,547	\$0
CAPITAL ASSETS						
166 061046 JAIL CCTV SYSTEM	171,800	157,853	157,679	0	0	0
166 061050 ANDERSON LIBRARY ROOF	27,750	0	0	0	0	0
166 061051 FAC MGMT ENERGY RETROFIT	93	0	0	0	0	0
166 061054 PLACER DPW UPPER E REMODEL	190,291	50,000	46,784	0	0	0
166 061055 PLACER STREET ROOF	94,791	25,000	0	0	0	0
166 061056 MHSA BRESLAUER REMODEL	35,687	1,350,077	84,408	1,380,677	1,380,677	0
166 061058 VETS HALL ROOF	0	75,000	59,881	0	0	0
166 061059 PLACER DPW UPPER N REMODEL	0	390,000	54,507	390,000	390,000	0
166 061060 MH BRESL ELEVATOR RENO	7,803	265,695	140,158	0	0	0
166 061061 MH BRESL ROOF 4 AND 5	0	215,500	165,500	50,000	50,000	0
166 061062 REDWOOD TRANSIT SHELTER	0	199,500	29,049	170,451	170,451	0
166 061068 JAIL PHASE1 HOT WTR SYS UPGRD	0	50,000	50,000	150,000	150,000	0
TOTAL CAPITAL ASSETS	\$528,215	\$2,778,625	\$787,966	\$2,141,128	\$2,141,128	\$0
INTRAFUND TRANSFERS						
166 088000 COST APPLIED VARIOUS	0	0	0	-2,141,128	-2,141,128	0
TOTAL INTRAFUND TRANSFERS	\$0	\$0	\$0	\$-2,141,128	\$-2,141,128	\$0
TOTAL EXPENDITURES*****	\$636,857	\$2,859,085	\$859,125	\$82,547	\$82,547	\$0
INTERGOVERNMENTAL REVENUES						
166 560601 FED ARRA CAPITAL GRANT CONTR	182	0	0	0	0	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET . RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
TOTAL INTERGOVERNMENTAL REVENUES	\$182	\$0	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN						
166 800100 TRANS IN GENERAL FUND	118,856	80,460	71,159	82,547	82,547	0
166 800260 TRANS IN JAIL	170,067	207,853	209,413	0	0	0
166 800301 TRANS IN ROADS	283,858	465,000	112,713	0	0	0
166 800404 TRANS IN M HLTH SERVICES ACT	35,607	1,350,077	84,408	0	0	0
166 800410 TRANS IN MENTAL HEALTH	5,868	481,195	307,593	0	0	0
166 800530 TRANS IN OPPORTUNITY CENTER	0	199,500	29,049	0	0	0
166 800610 TRANS IN LIBRARY	27,750	0	0	0	0	0
166 800710 TRANS IN VETERANS HALL	0	75,000	59,881	0	0	0
166 800806 TRANS IN ENERGY RETROFIT	133,011	0	0	0	0	0
TOTAL OTHR FINANCING SOURCES TRAN IN	\$775,097	\$2,859,085	\$874,216	\$82,547	\$82,547	\$0
TOTAL REVENUES*****	\$775,279	\$2,859,085	\$874,216	\$82,547	\$82,547	\$0
LAND BUILDINGS & IMPROVEMENTS EXP OVER (UNDER) REV	\$-138,421	\$0	\$-15,091	\$0	\$0	\$0

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

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 a \$3 A-87 Central Services charge associated with closing out the cash in this fund.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENC RCMMND 13 RQST 13-1
UNIT TITLE: 16901 ANIMAL SHELTER CONSTRUCTION FUNCTION: GENERAL - CAPITAL PROJECTS ACTIVITY: PLANT ACQUISITION FUND:0045 CAPITAL PROJ ANML SHELTER ADM						
OTHER CHARGES						
16901 050001 CENTRAL SERVICE COST A-87	0	0	3	0	0	0
TOTAL OTHER CHARGES	\$0	\$0	\$3	\$0	\$0	\$0
TOTAL EXPENDITURES*****	\$0	\$0	\$3	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY						
16901 420000 INTEREST	0	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$0	\$0	\$0	\$0	\$0	\$0
ANIMAL SHELTER CONSTRUCTION EXP OVER (UNDER) REV	\$-0	\$0	\$3	\$0	\$0	\$0

JUVENILE HALL CONSTRUCTION
Fund 0046 Public Safety, Budget Unit 16902
Patrick J. Minturn, Director Public Works

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

On April 21, 2009 the Board accepted the conditional award from the state and appropriated \$2.5 million for the County's cost of the project. On February 7, 2012 the Board approved the construction contract with Roebbelen Contracting, Inc. in the amount of \$14,658,273.54. That contract included construction of a new Juvenile Hall and a \$710,000 Bid Alternate to construct offices for Probation administration and fiscal functions relocated from the Public Safety Building. The Board approved a corresponding budget amendment to add \$880,000 in County revenue to the project, bringing the total estimated cost of the project to \$18,450,000. A Groundbreaking ceremony was held on the afternoon of April 24, 2012 with state, county and other local officials.

Revenues in the amount of \$6.5 million (primarily state funding, with some small estimated interest earnings on the project fund) and expenditures in the amount of \$6.7 million are requested in the FY 2013-14 requested budget. In FY 2013-14 primary expenditures will be actual construction costs along with construction management, and Public Works administration services, as well as \$198,404 in budgeted non-state-funded costs required to finish the project such as the Final Project Audit, and non-fixed furniture, fixtures, and equipment. Construction is approximately one month behind schedule due to weather delays and is scheduled to be complete in the fall of 2013 with occupancy scheduled in the fall of 2013.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

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

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

in a challenging fiscal environment due to the Great Recession.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENC RCMND 13 RQST 13-1
UNIT TITLE: 16902 JUVENILE HALL CONSTRUCTION						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0046 CAPITAL PROJ JUV HALL ADM						
SERVICES AND SUPPLIES						
16902 032900 HOUSEHOLD EXPENSE	0	0	0	26,000	26,000	0
16902 033103 INSUR XP MISCELLANEOUS	0	10,824	0	11,404	11,404	0
16902 034500 OFFICE EXPENSE	0	0	0	20,000	20,000	0
16902 034528 OFFICE XP SUPPLIES	0	0	0	11,000	11,000	0
16902 034536 OFFICE XP OFFICE FURNITURE	0	0	0	50,000	50,000	0
16902 034806 PROF AUDIT SVS	0	0	0	20,000	20,000	0
16902 035500 MINOR EQUIPMENT	0	0	0	30,000	30,000	0
16902 035527 MINOR BQP OFFICE EQUIPMENT	0	0	0	30,000	30,000	0
TOTAL SERVICES AND SUPPLIES	\$0	\$10,824	\$0	\$198,404	\$198,404	\$0
OTHER CHARGES						
16902 050001 CENTRAL SERVICE COST A-87	736	977	977	1,955	1,955	0
TOTAL OTHER CHARGES	\$736	\$977	\$977	\$1,955	\$1,955	\$0
CAPITAL ASSETS						
16902 061047 JUVENILE HALL BUILDING	1,824,119	15,169,582	8,162,837	6,500,000	6,500,000	0
TOTAL CAPITAL ASSETS	\$1,824,119	\$15,169,582	\$8,162,837	\$6,500,000	\$6,500,000	\$0
TOTAL EXPENDITURES*****	\$1,824,855	\$15,181,383	\$8,163,814	\$6,700,359	\$6,700,359	\$0
REVENUE FROM MONEY & PROPERTY						
16902 420000 INTEREST	7,537	400	2,821	2,000	2,000	0
16902 420001 CHNG IN FAIR VALUE INVESTMENTS	-664	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$6,873	\$400	\$2,821	\$2,000	\$2,000	\$0
INTERGOVERNMENTAL REVENUES						
16902 541000 STATE FACILITY GRANT	1,383,237	14,303,307	7,666,763	6,500,000	6,500,000	0
16902 563706 CONTRIB CITY RDG CAP ASSET	193,800	0	0	0	0	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENC RCMMND 13 RQST 13-1
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TOTAL INTERGOVERNMENTAL REVENUES	\$1,577,037	\$14,303,307	\$7,666,763	\$6,500,000	\$6,500,000	\$0
OTHR FINANCING SOURCES TRAN IN						
16902 800100 TRANS IN GENERAL FUND	710,000	0	0	0	0	0
16902 800157 TRANS IN IMPACT FEES	170,000	0	0	0	0	0

TOTAL OTHR FINANCING SOURCES TRAN IN	\$880,000	\$0	\$0	\$0	\$0	\$0

TOTAL REVENUES*****	\$2,463,910	\$14,303,707	\$7,669,584	\$6,502,000	\$6,502,000	\$0

JUVENILE HALL CONSTRUCTION EXP OVER (UNDER) REV	\$-639,055	\$877,676	\$494,230	\$198,359	\$198,359	\$0
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PUBLIC WORKS-SURVEYOR
Fund 0060 General, Budget Unit 172
Patrick J. Minturn, Director of Public Works

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 2013-14 requested budget includes revenue in the amount of \$15,000 and \$21,140 in expenditures. Revenues remained the same and expenditures increased by \$69 as compared to the FY 2012-13 adjusted budget. This budget unit is anticipated to end FY 2012-13 under budget by approximately \$6,000. Savings from FY 2012-13 coupled with the increase for FY 2013-14 allows the budget to meet the status quo budget requirement.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 172 SURVEYOR						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
SERVICES AND SUPPLIES						
172 034800 PROF & SPECIAL SERVICES	13,065	15,000	14,310	15,000	15,000	0
172 034827 PROF LABOR MGMT SVS	4,846	6,000	0	6,000	6,000	0
TOTAL SERVICES AND SUPPLIES	\$17,911	\$21,000	\$14,310	\$21,000	\$21,000	\$0
OTHER CHARGES						
172 050001 CENTRAL SERVICE COST A-87	-0	71	71	140	140	0
TOTAL OTHER CHARGES	\$-0	\$71	\$71	\$140	\$140	\$0
TOTAL EXPENDITURES*****	\$17,910	\$21,071	\$14,381	\$21,140	\$21,140	\$0
CHARGES FOR SERVICES						
172 671230 CORNER SURVEY FEES	8,951	10,000	13,710	13,000	13,000	0
172 671300 PARCEL & TRACT MAPS	4,800	5,000	600	2,000	2,000	0
TOTAL CHARGES FOR SERVICES	\$13,751	\$15,000	\$14,310	\$15,000	\$15,000	\$0
TOTAL REVENUES*****	\$13,751	\$15,000	\$14,310	\$15,000	\$15,000	\$0
SURVEYOR EXP OVER (UNDER) REV	\$4,159	\$6,071	\$71	\$6,140	\$6,140	\$0

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

PROGRAM DESCRIPTION

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

BUDGET REQUEST

The FY 2013-14 budget request reflects a net cost of \$614,670, essentially status quo. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with the first floor and basement of the Courthouse, 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 \$89,200. Also included is the cost of the Illegal Dumping Program (\$110,805); the annual county financial audit (\$73,000); nuisance abatement clean-up (\$60,000); assessment appeals, employee appeals and nuisance abatement appeals, (\$37,100); 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 (\$64,000) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$70,847) 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.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 173 MISCELLANEOUS GENERAL 1						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
SERVICES AND SUPPLIES						
173 032590 CHGS FAC MGMT COMM	84	80	0	0	0	0
173 032992 CHGS FAC MGMT HSHLD XP	2,817	3,211	0	0	0	0
173 033500 MAINTENANCE OF EQUIPMENT	866	0	0	0	0	0
173 033791 CHGS FAC MGMT MAINT STR	10,370	11,543	3,130	5,000	5,000	0
173 034800 PROF & SPECIAL SERVICES	119,169	129,218	148,133	118,417	118,417	0
173 034806 PROF AUDIT SVS	73,000	73,150	73,150	73,000	73,000	0
173 034810 PROF CLEANUP SVS	30,316	60,000	60,000	60,000	60,000	0
173 034813 PROF CONSULTING SVS	10,599	10,770	2,549	0	0	0
173 034828 PROF LEGAL SVS	9,852	15,000	15,000	25,000	25,000	0
173 034839 PROF PROGRAM SVS	24,300	24,300	24,300	24,300	24,300	0
173 034857 PROF BOARD/PANEL SVS	545	2,000	2,000	2,000	2,000	0
173 034900 PUBLICATIONS & LEGAL NOTICES	177	100	87	100	100	0
173 035700 SPECIAL DEPARTMENTAL EXPENSE	2,950	10,000	10,000	10,000	10,000	0
173 036100 UTILITIES	77,956	84,200	55,672	84,200	84,200	0
TOTAL SERVICES AND SUPPLIES	\$363,002	\$423,572	\$394,021	\$402,017	\$402,017	\$0
OTHER CHARGES						
173 050600 JUDGEMENTS & DAMAGES	229,191	230,000	200,000	230,000	230,000	0
173 051387 CONTR TO LAFCO	62,000	62,000	62,000	64,000	64,000	0
TOTAL OTHER CHARGES	\$291,191	\$292,000	\$262,000	\$294,000	\$294,000	\$0
INTRAFUND TRANSFERS						
173 088001 C/A A-87	-90,380	-74,713	-74,713	-70,847	-70,847	0
TOTAL INTRAFUND TRANSFERS	\$-90,380	\$-74,713	\$-74,713	\$-70,847	\$-70,847	\$0
TOTAL EXPENDITURES*****	\$563,813	\$640,859	\$581,308	\$625,170	\$625,170	\$0
REVENUE FROM MONEY & PROPERTY						
173 421431 SCAC PARKING METERS	10,450	10,000	9,643	10,000	10,000	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$10,450	\$10,000	\$9,643	\$10,000	\$10,000	\$0
CHARGES FOR SERVICES						
173 664500 PROPERTY TAX ADMIN FEE	913	900	443	500	500	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
TOTAL CHARGES FOR SERVICES	\$913	\$900	\$443	\$500	\$500	\$0
TOTAL REVENUES*****	\$11,363	\$10,900	\$10,086	\$10,500	\$10,500	\$0
MISCELLANEOUS GENERAL 1 EXP OVER (UNDER) REV	\$552,450	\$629,959	\$571,222	\$614,670	\$614,670	\$0

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

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 2013-14 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. Debt service expense has declined \$494,512 due to the refunding of the lease-revenue bonds in January 2013. The net county cost for this budget unit is decreasing \$344,512 (24 percent) when compared to the prior fiscal year.

SUMMARY OF RECOMMENDATIONS

This budget is recommended by the CEO.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 174 TOBACCO SETTLEMENT GRANTS						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
SERVICES AND SUPPLIES						
174 034823 PROF HEALTH SVS	157,504	200,000	165,000	200,000	200,000	0
TOTAL SERVICES AND SUPPLIES	\$157,504	\$200,000	\$165,000	\$200,000	\$200,000	\$0
OTHER FINANCING USES						
174 095805 TRAN OUT ADMIN CTR BOND	2,340,000	2,875,462	2,872,219	2,380,950	2,380,950	0
TOTAL OTHER FINANCING USES	\$2,340,000	\$2,875,462	\$2,872,219	\$2,380,950	\$2,380,950	\$0
TOTAL EXPENDITURES*****	\$2,497,504	\$3,075,462	\$3,037,219	\$2,580,950	\$2,580,950	\$0
MISCELLANEOUS REVENUES						
174 799345 TOBACCO SETTLEMENT	1,575,039	1,650,000	1,650,000	1,500,000	1,500,000	0
TOTAL MISCELLANEOUS REVENUES	\$1,575,039	\$1,650,000	\$1,650,000	\$1,500,000	\$1,500,000	\$0
TOTAL REVENUES*****	\$1,575,039	\$1,650,000	\$1,650,000	\$1,500,000	\$1,500,000	\$0
TOBACCO SETTLEMENT GRANTS EXP OVER (UNDER) REV	\$922,465	\$1,425,462	\$1,387,219	\$1,080,950	\$1,080,950	\$0

PUBLIC WORKS-CSA ADMINISTRATION
Fund 00060 General, 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 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 2013-14 requested budget includes \$760,506 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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 175 CSA ADMINISTRATION						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
SALARIES AND BENEFITS						
175 011000 REGULAR SALARIES	263,600	262,237	294,054	319,909	319,909	0
175 011200 TERMINATION/SPECIAL PAY	0	30,000	0	0	0	0
175 017000 EXTRA HELP	64,923	64,625	56,658	61,920	61,920	0
175 017502 OVERTIME PAY	32,493	33,000	32,460	33,000	33,000	0
175 017505 STANDBY PAY	15,346	15,500	15,388	15,500	15,500	0
175 017509 HOLIDAY OVERTIME PAY	1,673	1,500	2,321	1,500	1,500	0
175 018100 EMPLOYER SHARE OASDI	23,792	27,219	26,593	29,311	29,311	0
175 018201 EMPLOYER SHARE RETIREMENT	35,440	34,917	39,542	43,731	43,731	0
175 018300 EMPLOYER SHARE HEALTH INSUR	71,964	82,723	84,185	86,262	86,262	0
175 018307 EMPLOYR SHR OTHER POST EMP BEN	2,635	2,622	2,941	6,399	6,399	0
175 018400 EMPLOYER SHR UNEMPLOYMENT INS	2,399	3,283	3,284	3,978	3,978	0
175 018500 WORKERS COMP EXPOSURE	4,033	3,600	3,702	3,822	3,822	0
175 018501 WORKERS COMP EXPERIENCE	19,176	18,035	18,035	14,343	14,343	0
TOTAL SALARIES AND BENEFITS	\$537,475	\$579,261	\$579,163	\$619,675	\$619,675	\$0
SERVICES AND SUPPLIES						
175 032300 CLOTHING/PERSONAL SUPPLIES XP	800	1,000	1,000	1,000	1,000	0
175 032500 COMMUNICATIONS EXPENSE	2,375	3,000	2,230	3,000	3,000	0
175 032591 CHGS IT COMM	123	125	125	124	124	0
175 032700 FOOD EXPENSE	46	0	0	0	0	0
175 033102 INSUR XP LIABILITY EXPOSURE	359	384	384	408	408	0
175 033103 INSUR XP MISCELLANEOUS	108	141	141	137	137	0
175 033105 INSUR XP LIABILITY EXPERIENCE	-191	256	256	977	977	0
175 033500 MAINTENANCE OF EQUIPMENT	300	0	11	0	0	0
175 033547 MAINT EQP TRUCKS	20,058	40,000	22,397	40,000	40,000	0
175 033592 CHGS IT MNT HARD/SOFTWARE	452	483	463	468	468	0
175 033791 CHGS FAC MGMT MAINT STR	474	0	80	0	0	0
175 034500 OFFICE EXPENSE	1,143	1,000	1,032	1,000	1,000	0
175 034590 CHGS OC PHOTOCOPY SVS	180	360	360	360	360	0
175 034591 CHGS OC POSTAGE SVS	0	0	1,702	2,036	2,036	0
175 034592 CHGS OC OTHER MAIL SVS	4	0	0	0	0	0
175 034800 PROF & SPECIAL SERVICES	4,929	5,000	1,554	5,000	5,000	0
175 034802 PROF ADMIN SVS	16,876	16,000	22,816	22,550	22,550	0
175 034831 PROF MEDICAL SVS	85	250	250	250	250	0
175 034837 PROF PREEMPLOYMENT SVS	106	0	0	0	0	0
175 034892 CHGS IT PROFESSIONAL SVS	7,187	7,092	7,092	6,756	6,756	0
175 034900 PUBLICATIONS & LEGAL NOTICES	175	200	200	200	200	0
175 035500 MINOR EQUIPMENT	66	500	500	500	500	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
175 035591 CHGS IT HARDWARE EQP	0	0	1,895	0	0	0
175 035592 CHGS IT TELECOMM EQP	25	0	0	0	0	0
175 035700 SPECIAL DEPARTMENTAL EXPENSE	210	500	971	500	500	0
175 035900 TRANSPORTATION & TRAVEL	15	500	500	500	500	0
175 035940 TRANS/TRVL FUEL	30,492	40,000	30,085	40,000	40,000	0
175 035949 TRANS/TRVL MEALS	818	0	0	0	0	0
TOTAL SERVICES AND SUPPLIES	\$87,217	\$116,791	\$96,044	\$125,766	\$125,766	\$0
OTHER CHARGES						
175 050001 CENTRAL SERVICE COST A-87	13,824	14,830	14,830	15,065	15,065	0
TOTAL OTHER CHARGES	\$13,824	\$14,830	\$14,830	\$15,065	\$15,065	\$0
TOTAL EXPENDITURES*****	\$638,516	\$710,882	\$690,037	\$760,506	\$760,506	\$0
CHARGES FOR SERVICES						
175 692050 CSA ADMIN FEES	638,491	710,882	690,014	760,506	760,506	0
TOTAL CHARGES FOR SERVICES	\$638,491	\$710,882	\$690,014	\$760,506	\$760,506	\$0
MISCELLANEOUS REVENUES						
175 795100 PRIOR YEAR VOIDED WRTS/CHECKS	0	0	23	0	0	0
TOTAL MISCELLANEOUS REVENUES	\$0	\$0	\$23	\$0	\$0	\$0
TOTAL REVENUES*****	\$638,491	\$710,882	\$690,037	\$760,506	\$760,506	\$0
CSA ADMINISTRATION EXP OVER (UNDER) REV	\$25	\$0	\$0	\$0	\$0	\$0

**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

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 2013-14 requested budget includes expenditures in the amount of \$27,488 and revenues in the amount of \$25. Expenditures that exceed revenues will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

One change is requested to rebudget funds for grants awarded in previous years.

PENDING ISSUES AND POLICY CONSIDERATIONS

It is anticipated that 12/13 will be the last year for the Secure Rural Schools Act extensions. Extension or re-authorization will depend on decisions by Congress for FY 13/14 and future years.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE RCMMND 13- RQST 13-14
UNIT TITLE: 17600 TITLE III PROJECTS						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0065 GENERAL FED FOREST TITLE III						
SERVICES AND SUPPLIES						
17600 034900 PUBLICATIONS & LEGAL NOTICES	133	437	330	400	400	0
TOTAL SERVICES AND SUPPLIES	\$133	\$437	\$330	\$400	\$400	\$0
OTHER CHARGES						
17600 051300 CONTRIB NON COUNTY GOV AGENCY	76,820	96,922	75,222	2,700	2,700	0
17600 051382 CONTR TO SPECIAL DISTRICTS	0	0	19,000	0	0	0
TOTAL OTHER CHARGES	\$76,820	\$96,922	\$94,222	\$2,700	\$2,700	\$0
OTHER FINANCING USES						
17600 095235 TRAN OUT SHERIFF	172,216	72,737	30,961	24,388	41,776	17,388
17600 096391 TRAN OUT FIRE ZONE #1	0	127,038	127,038	0	0	0
TOTAL OTHER FINANCING USES	\$172,216	\$199,775	\$157,999	\$24,388	\$41,776	\$17,388
TOTAL EXPENDITURES*****	\$249,169	\$297,134	\$252,551	\$27,488	\$44,876	\$17,388
REVENUE FROM MONEY & PROPERTY						
17600 420000 INTEREST	1,288	0	358	25	25	0
17600 420001 CHNG IN FAIR VALUE INVESTMENTS	-311	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$977	\$0	\$358	\$25	\$25	\$0
INTERGOVERNMENTAL REVENUES						
17600 560982 FED FOREST SVS TITLE III GRANT	168,223	150,653	150,653	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	\$168,223	\$150,653	\$150,653	\$0	\$0	\$0
TOTAL REVENUES*****	\$169,200	\$150,653	\$151,011	\$25	\$25	\$0
TITLE III PROJECTS EXP OVER (UNDER) REV	\$79,969	\$146,481	\$101,540	\$27,463	\$44,851	\$17,388

CENTRAL SERVICE COSTS (A-87)

Fund 0060 General, Budget Unit 199

Brian Muir, 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 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 \$2.3 million for FY 2013-14 as calculated by the Auditor-Controller's Office. This is a decrease of \$193 thousand from the prior fiscal year and is primarily attributed to the leveling off of equipment charges and removal of the Public Safety Building from the Cost Plan.

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 2013-14 is \$763,422. 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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14

UNIT TITLE: 199 CENTRAL SERVICE COST A-87						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
INTRAFUND TRANSFERS						
199 088001 C/A A-87	-2,311,957	-2,526,121	-2,526,121	-2,333,013	-2,333,013	0
TOTAL INTRAFUND TRANSFERS	-2,311,957	-2,526,121	-2,526,121	-2,333,013	-2,333,013	\$0
OTHER FINANCING USES						
199 095227 TRAN OUT DISTRICT ATTORNEY	38,602	28,952	28,952	19,301	19,301	0
199 095228 TRAN OUT CHILD SUPPORT SVS	71,248	53,436	53,436	35,624	35,624	0
199 095235 TRAN OUT SHERIFF	77,545	58,159	58,159	38,773	38,773	0
199 095260 TRAN OUT JAIL	38,924	29,193	29,193	19,462	19,462	0
199 095262 TRAN OUT JUVENILE HALL	13,833	10,375	10,375	6,917	6,917	0
199 095263 TRAN OUT PROBATION	25,267	18,950	18,950	12,634	12,634	0
199 095286 TRAN OUT PLANNING	7,292	5,469	5,469	3,646	3,646	0
199 095530 TRAN OUT OPPORTUNITY CENTER	92,433	84,030	84,030	75,627	75,627	0
199 095925 TRAN OUT INFORMATION TECH	660,955	600,868	600,868	540,781	540,781	0
199 095955 TRAN OUT FACILITIES MGMT	21,313	15,985	15,985	10,657	10,657	0
TOTAL OTHER FINANCING USES	\$1,047,412	\$905,417	\$905,417	\$763,422	\$763,422	\$0
TOTAL EXPENDITURES*****	-1,264,545	-1,620,704	-1,620,704	-1,569,591	-1,569,591	\$0
CENTRAL SERVICE COST A-87 EXP OVER (UNDER) REV	-1,264,545	-1,620,704	-1,620,704	-1,569,591	-1,569,591	\$0
=====						