

ACCUMULATED CAPITAL OUTLAY
Fund 0040 Accumulative Capital Outlay, Budget Unit 161
Lawrence G. Lees, County Executive Officer

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 2017-18 requested budget appropriates \$276,250, a transfer-out for the following projects:

Roof and HVAC replacement - 1600 Court Street/1815 Yuba Street	\$125,274
Roof and HVAC replacement - 1626 Court Street	\$ 49,726
Jail Boiler Project	\$101,250

Revenue consists of interest earnings, \$25,000.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The fund balance available in Accumulated Capital Outlay after adoption of the CEO's recommended budget will be approximately \$8.5 million. Within the next five to ten years the County will undertake a number of significant capital projects, including repurposing the old Courthouse and Courthouse Annex, the Justice Center, and the old Juvenile Hall.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 161 - ACCUMULATED CAPITAL OUTLAY (FUND 0040)
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$50,782	\$73,473	\$25,000	\$25,000	
REVENUE FROM MONEY & PROPERTY	\$50,782	\$73,473	\$25,000	\$25,000	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$10,000,000	\$0	\$0	\$0	
800169 TRANS IN MAJOR BLDG CAP PROJ	\$70,000	\$0	\$691,516	\$691,516	
OTHR FINANCING SOURCES TRAN IN	\$10,070,000	\$0	\$691,516	\$691,516	
Total Revenues:	\$10,120,782	\$73,473	\$716,516	\$716,516	
Category: 095 OTHER FINANCING USES					
095100 TRAN OUT GENERAL REVENUE	\$0	\$1,000,000	\$0	\$0	
095166 TRANS OUT CAPITAL PROJECTS	\$565,604	\$0	\$0	\$0	
095173 TRANS OUT MISC GENERAL	\$2,800,000	\$0	\$0	\$0	
095207 TRANS OUT PUBLIC DEFENDER	\$0	\$185,334	\$125,274	\$125,274	
095260 TRAN OUT JAIL	\$0	\$0	\$101,250	\$101,250	
095262 TRAN OUT JUVENILE HALL	\$70,000	\$0	\$0	\$0	
095263 TRAN OUT PROBATION	\$1,256,273	\$110,378	\$49,726	\$49,726	
095287 TRAN OUT CORONER	\$0	\$626,039	\$0	\$0	
095620 TRAN OUT FARM ADVISOR	\$0	\$19,254	\$0	\$0	
OTHER FINANCING USES	\$4,691,878	\$1,941,007	\$276,250	\$276,250	
Total Expenditures/Appropriations:	\$4,691,878	\$1,941,007	\$276,250	\$276,250	
Net Cost:	(\$5,428,903)	\$1,867,534	(\$440,266)	(\$440,266)	

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 2017-18 is \$70,500, which is the same contribution as FY 2016-17. This budget will end FY 2016-17 on target. The breakdown of this budget unit is as follows:

\$58,773 to the Economic Development Corporation of Shasta County (EDC) for Enterprise Zone Administration services; and

\$11,727 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. This amount is an estimate as it is based on the population of the counties and cities that are part of the Joint Powers Agreement and varies from year to year.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 165 - ECONOMIC DEVELOPMENT (FUND 0060)
Function: GENERAL
Activity: PROMOTION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$49,239	\$69,227	\$70,500	\$70,500	\$70,500
SERVICES AND SUPPLIES	\$49,239	\$69,227	\$70,500	\$70,500	\$70,500
Total Expenditures/Appropriations:	\$49,239	\$69,227	\$70,500	\$70,500	\$70,500
Net Cost:	\$49,239	\$69,227	\$70,500	\$70,500	\$70,500

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 2017-18 requested budget:

Project Name	Requested	Recommended	Funding Source
Fac Mgmt 1959 Placer Roof	\$45,000	\$45,000	Facilities Mgt
PH 2650 Breslauer Remodel/Flooring	90,000	90,000	Public Health
MH/SS Breslauer Roof Replc	700,000	700,000	Mental Health
SS 4216 Shasta Dam Blvd Remodel	250,000	250,000	Social Svcs
SS 2640 Bres Basement Remodel	1,200,000	1,200,000	Social Svcs
1600 Court/1815 Yuba St Roof	125,274	125,274	Accum Capital Outlay
1601 Court/1815 Yuba St Roof	49,726	49,726	Accum Capital Outlay
Igo Vol Fire Station 50 proof	27,500	27,500	County Fire
4363 Breslauer Roof - HVAC	300,000	300,000	Roads Fund
MH 2640 Breslauer ADA Compliance	45,000	45,000	Mental Health
Jail Boiler System 2018	546,250	546,250	Criminal Justice and Accum Capital Outlay
Total Project Cost	\$3,378,750	\$3,378,750	

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 \$53,045 for FY 2017-18. Also, included is the cost associated with the administration of real property owned by the county, estimated to be \$28,644 for the year, and the A-87 Central Service cost of \$23,367.

The Cost Applied amount of \$3.3 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 \$105,056 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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 166 - LAND BUILDINGS & IMPROVEMENTS (FUND 0062)

Function: GENERAL - CAPITAL PROJECTS

Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$986		\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$986		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800100 TRANS IN GENERAL FUND	\$79,133	\$86,270		\$105,056	\$105,056
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$565,604	\$0		\$0	\$0
800207 TRANS IN PUBLIC DEFENDER	\$0	\$185,334		\$0	\$0
800260 TRANS IN JAIL	\$312,644	\$600,867		\$0	\$0
800263 TRANS IN PROBATION	\$1,256,273	\$110,378		\$0	\$0
800287 TRANS IN CORONER	\$0	\$644,272		\$0	\$0
800301 TRANS IN ROADS	\$0	\$1,374		\$0	\$0
800402 TRANS IN ENVIRONMENTAL HEALTH	\$0	\$88,363		\$0	\$0
800404 TRANS IN M HLTH SERVICES ACT	\$142,204	\$408,425		\$0	\$0
800410 TRANS IN MENTAL HEALTH	\$0	\$859,817		\$0	\$0
800411 TRANS IN PUBLIC HEALTH	\$156,183	\$251,080		\$0	\$0
800501 TRANS IN SOCIAL SERVICES	\$417,996	\$182,706		\$0	\$0
800710 TRANS IN VETERANS HALL	\$0	\$26,056		\$0	\$0
800955 TRANS IN FACILITIES MGMT	\$0	\$14,940		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,930,041	\$3,459,887		\$105,056	\$105,056
Total Revenues:	\$2,930,041	\$3,460,873		\$105,056	\$105,056
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$126,934	\$44,741		\$53,045	\$53,045
034802 PROF ADMIN SVS	\$18,264	\$29,452		\$28,644	\$28,644
SERVICES AND SUPPLIES	\$145,199	\$74,193		\$81,689	\$81,689
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$6,397	\$14,609		\$23,367	\$23,367
OTHER CHARGES	\$6,397	\$14,609		\$23,367	\$23,367
Category: 070 CAPITAL ASSETS					
061056 MHSA BRESLAUER REMODEL	\$129,092	\$958,038		\$0	\$0
061081 FAC MGMNT 1958 PLACER ROOF	\$0	\$0		\$45,000	\$45,000
061084 1600/1626 COURT ST REMODEL	\$1,251,510	\$0		\$0	\$0
061085 JAIL UPGRADE HVAC SYSTEM	\$301,260	\$600,867		\$0	\$0
061086 JAIL UPGRADE SECURITY SYSTEM	\$11,336	\$0		\$0	\$0
061087 PH 2650 BRESLAUER REMODEL	\$156,183	\$54,376		\$90,000	\$90,000
061088 300 PARK MARINA CIRCLE	\$489,279	\$0		\$0	\$0
061089 SS 2460 BRESLAUER REMODEL	\$417,996	\$41,524		\$0	\$0

Budget Unit: 166 - LAND BUILDINGS & IMPROVEMENTS (FUND 0062)

Function: GENERAL - CAPITAL PROJECTS

Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
061090 MH/SS 2640 BRES ROOF REPLC	\$0	\$449,049		\$700,000	\$700,000
061093 PH 2650 BRES ROOF REPLCMENT	\$0	\$196,953		\$0	\$0
061094 SS 4216 SHASTA DAM BLVD REMDL	\$0	\$0		\$250,000	\$250,000
061097 SS 2640 BRES BASEMENT RMDL2017	\$0	\$15,651		\$1,200,000	\$1,200,000
061099 FAC 2430 BRES SHOP REMODEL	\$0	\$14,940		\$0	\$0
061102 RDS 1855 PLACER 2 HVAC UNITS	\$0	\$1,374		\$0	\$0
061104 1600 COURT/1815 YUBA ROOF-HVAC	\$0	\$202,909		\$175,000	\$175,000
061105 1626 COURT ST ROOF-HVAC	\$0	\$95,124		\$0	\$0
061106 4555 VETERANS LN CORONER ADDTN	\$0	\$644,420		\$0	\$0
061109 IGO VOL FIRE STATION 50 ROOF	\$0	\$0		\$27,500	\$27,500
061112 4363 BRESLAUER ROOF-HVAC	\$0	\$0		\$300,000	\$300,000
061114 MH 2640 BRESLAUER ADA COMPLIAN	\$0	\$0		\$45,000	\$45,000
061116 FRM VETS HALL ROOF	\$0	\$26,056		\$0	\$0
061117 JAIL BOILER SYSTEM 2018	\$0	\$0		\$546,250	\$546,250
061118 RM 1855 PLACER REMODEL	\$0	\$88,363		\$0	\$0
CAPITAL ASSETS	\$2,756,659	\$3,389,650		\$3,378,750	\$3,378,750
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	\$0	\$0		(\$3,378,750)	(\$3,378,750)
INTRAFUND TRANSFERS	\$0	\$0		(\$3,378,750)	(\$3,378,750)
Total Expenditures/Appropriations:	\$2,908,256	\$3,478,453		\$105,056	\$105,056
Net Cost:	(\$21,784)	\$17,579		\$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 rehabilitation facility (JRF). Shasta County received a conditional funding award in the amount of \$15,050,000 from the state's Local Youthful Offender Rehabilitative Facility Construction Funding Program (SB 81) to construct a new 90-bed JRF. The total construction project was estimated to cost \$18,450,000, with a County cash match in the amount of \$3.4 million.

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

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

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

The Probation Department and juvenile wards moved in to the JRF on January 25, 2014. The final reimbursement payment was received from the state on September 23, 2015.

BUDGET REQUESTS

The requested budget appropriations in FY 2017-18 are \$6,607 and requested revenue is project fund interest earnings in the amount of \$50, offset by remaining fund balance. Expenditures are A-87 Central Services charges (\$343) and a Trans-out to the JRF operating budget (\$6,264). This cost center will be inactive after FY 2017-18 and will be closed by the Auditor-Controller.

SUMMARY OF RECOMMENDATIONS

The CEO recommends the budget as requested.

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.

Budget Unit: 16B - JUVENILE HALL FACILITY (FUND 0046)
Function: GENERAL - CAPITAL PROJECTS
Activity: PLANT ACQUISITION

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$237	\$25	\$50	\$50	
REVENUE FROM MONEY & PROPERTY	\$237	\$25	\$50	\$50	
Category: 500 INTERGOVERNMENTAL REVENUES					
541000 STATE FACILITY GRANT	\$72,000	\$0	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$72,000	\$0	\$0	\$0	
Total Revenues:	\$72,237	\$25	\$50	\$50	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$64,999	\$287	\$343	\$343	
OTHER CHARGES	\$64,999	\$287	\$343	\$343	
Category: 095 OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$70,000	\$0	\$0	\$0	
095262 TRAN OUT JUVENILE HALL	\$0	\$0	\$6,264	\$6,264	
OTHER FINANCING USES	\$70,000	\$0	\$6,264	\$6,264	
Total Expenditures/Appropriations:	\$134,999	\$287	\$6,607	\$6,607	
Net Cost:	\$62,761	\$261	\$6,557	\$6,557	

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

PROGRAM DESCRIPTION

This budget was established to build a new Adult Rehabilitation Center (ARC). Shasta County received a conditional funding award in the amount of \$20 million from the State Adult Local Criminal Justice Facilities Construction Funding Program (SB 1022). On January 24, 2017, the Board of Supervisors directed staff to take action toward terminating Shasta County's participation in the SB1022 State process and determined that the ARC project would not proceed.

BUDGET REQUESTS

The FY 2017-18 request includes returning funds to Accumulated Capital Outlay as the ARC project is not moving forward.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$7,006	\$6,237		\$7,000	\$7,000
REVENUE FROM MONEY & PROPERTY	\$7,006	\$6,237		\$7,000	\$7,000
Total Revenues:	\$7,006	\$6,237		\$7,000	\$7,000
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$817	\$4,173		\$5,709	\$5,709
OTHER CHARGES	\$817	\$4,173		\$5,709	\$5,709
Category: 070 CAPITAL ASSETS					
061070 SH ADULT REHAB CENTER BLDG	\$1,002,224	\$180,079		\$0	\$0
CAPITAL ASSETS	\$1,002,224	\$180,079		\$0	\$0
Category: 095 OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$0		\$691,516	\$691,516
OTHER FINANCING USES	\$0	\$0		\$691,516	\$691,516
Total Expenditures/Appropriations:	\$1,003,042	\$184,252		\$697,225	\$697,225
Net Cost:	\$996,035	\$178,014		\$690,225	\$690,225

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 2017-18 requested budget includes revenue in the amount of \$17,000 and expenditures in the amount of \$23,164. Revenues and expenditures are both anticipated to decrease from the FY 2016-17 budget. General Fund request for this budget is \$6,164.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 172 - SURVEYOR (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
671230 CORNER SURVEY FEES	\$9,590	\$11,520	\$12,000	\$12,000	
671300 PARCEL & TRACT MAPS	\$2,575	\$4,085	\$5,000	\$5,000	
CHARGES FOR SERVICES	\$12,165	\$15,605	\$17,000	\$17,000	
Total Revenues:	\$12,165	\$15,605	\$17,000	\$17,000	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$12,225	\$17,382	\$17,000	\$17,000	
034827 PROF LABOR MGMT SVS	\$0	\$0	\$6,000	\$6,000	
SERVICES AND SUPPLIES	\$12,225	\$17,382	\$23,000	\$23,000	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$199	\$321	\$164	\$164	
OTHER CHARGES	\$199	\$321	\$164	\$164	
Total Expenditures/Appropriations:	\$12,425	\$17,703	\$23,164	\$23,164	
Net Cost:	\$260	\$2,098	\$6,164	\$6,164	

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 2016-17 budget request reflects a net cost of \$1.25 million an decrease of 1 percent. The Salaries and Benefits object level includes an appropriation for unallocated salaries of \$500,000. This will be used to offset bargained salary increases in General Fund departments if they are unable to absorb the increases. The remainder will accrue to the General Fund at fiscal year-end. The Services and Supplies object level funds the following expenses: operations and maintenance costs associated with the first floor and basement of the Courthouse, the Administration Center Parking Garage; and the old Jail. Also included is the cost of the Illegal Dumping Program coordinated through the District Attorney (\$136,499); the annual county financial audit (\$85,460); nuisance abatement clean-up (\$75,000); assessment appeals, employee appeals and nuisance abatement appeals, (\$140,000); the annual contribution to the Women's Refuge (\$24,300); and \$10,000 for community grants to promote tourism.

Under "Other Charges" is the annual allocation for the court ordered tax back-fill to the City of Shasta Lake (\$250,000); and the County's annual contribution (\$85,000) to the Shasta Local Agency Formation Commission (LAFCo). This allows various contributions with countywide significance to be reflected in one budget unit.

Interfund Transfers (\$83,336) 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 \$8,500 is derived from parking meter fees collected in the parking garage, and a property tax administration fee.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Only a portion of the cost to enforce the County's medical marijuana ordinance is contained in this budget unit; included are appropriations for legal services for nuisance abatement hearings, and clean-up of illegal grows. Not included is the cost of the staff dedicated to the enforcement; those costs are included in the General Fund Transfer Out in the General Revenue Budget Unit (Building Inspectors, and associated costs \$286,222; Deputy Sheriff(s) \$175,364).

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget is prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 173 - MISCELLANEOUS GENERAL 1 (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
421431 SCAC PARKING METERS	\$10,751	\$10,949		\$8,500	\$8,500
REVENUE FROM MONEY & PROPERTY	\$10,751	\$10,949		\$8,500	\$8,500
Category: 600 CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$116	\$159		\$0	\$0
CHARGES FOR SERVICES	\$116	\$159		\$0	\$0
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$134,153		\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$134,153		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$2,800,000	\$0		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,800,000	\$0		\$0	\$0
Total Revenues:	\$2,810,867	\$145,262		\$8,500	\$8,500
Category: 010 SALARIES AND BENEFITS					
011202 UNALLOCATED SALARY SAVINGS	\$0	\$0		\$500,000	\$500,000
SALARIES AND BENEFITS	\$0	\$0		\$500,000	\$500,000
Category: 030 SERVICES AND SUPPLIES					
032590 CHGS FAC MGMT COMM	\$35	\$0		\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$745	\$0		\$200	\$200
033791 CHGS FAC MGMT MAINT STR	\$15,925	\$43,030		\$5,000	\$5,000
034800 PROF & SPECIAL SERVICES	\$103,369	\$260,722		\$147,699	\$147,699
034803 PROF ADVERTISING & MKTG SVS	\$7,973	\$9,000		\$10,000	\$10,000
034806 PROF AUDIT SVS	\$79,800	\$34,140		\$88,135	\$88,135
034810 PROF CLEANUP SVS	\$0	\$0		\$75,000	\$75,000
034828 PROF LEGAL SVS	\$53,159	\$15,985		\$140,000	\$140,000
034839 PROF PROGRAM SVS	\$24,300	\$18,225		\$24,300	\$24,300
034857 PROF BOARD/PANEL SVS	\$80	\$80		\$2,000	\$2,000
034890 CHGS FAC MGMT PROF SVS	\$602	\$0		\$0	\$0
034900 PUBLICATIONS & LEGAL NOTICES	\$114	\$0		\$200	\$200
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0		\$10,000	\$10,000
036100 UTILITIES	\$12,652	\$1,258		\$5,000	\$5,000
SERVICES AND SUPPLIES	\$298,758	\$382,441		\$507,534	\$507,534
Category: 050 OTHER CHARGES					
050600 JUDGEMENTS & DAMAGES	\$165,347	\$0		\$250,000	\$250,000

Budget Unit: 173 - MISCELLANEOUS GENERAL 1 (FUND 0060)
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
051351 CONTR TO CITY OF REDDING	\$50,000	\$0	\$0	\$0	\$0
051387 CONTR TO LAFCO	\$62,000	\$62,000	\$85,000	\$85,000	\$85,000
OTHER CHARGES	\$277,347	\$62,000	\$335,000	\$335,000	\$335,000
Category: 070 CAPITAL ASSETS					
060000 CAPITAL ASSET LAND	\$622,700	\$0	\$0	\$0	\$0
061088 300 PARK MARINA CIRCLE	\$2,177,300	\$0	\$0	\$0	\$0
CAPITAL ASSETS	\$2,800,000	\$0	\$0	\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$71,394)	(\$77,564)	(\$83,336)	(\$83,336)	(\$83,336)
INTRAFUND TRANSFERS	(\$71,394)	(\$77,564)	(\$83,336)	(\$83,336)	(\$83,336)
Total Expenditures/Appropriations:	\$3,304,710	\$366,877	\$1,259,198	\$1,259,198	\$1,259,198
Net Cost:	\$493,842	\$221,614	\$1,250,698	\$1,250,698	\$1,250,698

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 June 10, 2014, 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 2017-18 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 \$2.37 million transfer-out is the debt service. The net county cost for this budget unit is \$1.03 million.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799345 TOBACCO SETTLEMENT	\$1,527,517	\$1,571,053		\$1,500,000	\$1,500,000
MISCELLANEOUS REVENUES	\$1,527,517	\$1,571,053		\$1,500,000	\$1,500,000
Total Revenues:	\$1,527,517	\$1,571,053		\$1,500,000	\$1,500,000
Category: 030 SERVICES AND SUPPLIES					
034823 PROF HEALTH SVS	\$152,751	\$157,105		\$150,000	\$150,000
SERVICES AND SUPPLIES	\$152,751	\$157,105		\$150,000	\$150,000
Category: 095 OTHER FINANCING USES					
095805 TRAN OUT ADMIN CTR BOND	\$2,373,858	\$2,373,389		\$2,378,950	\$2,378,950
OTHER FINANCING USES	\$2,373,858	\$2,373,389		\$2,378,950	\$2,378,950
Total Expenditures/Appropriations:	\$2,526,609	\$2,530,494		\$2,528,950	\$2,528,950
Net Cost:	\$999,092	\$959,441		\$1,028,950	\$1,028,950

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 87 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 2017-18 requested budget includes \$903,518 in expenditures and \$903,518 in revenues. The budget submitted is fully supported by administrative fees levied in the benefiting CSAs. There is no General Fund support for this budget.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692050 CSA ADMIN FEES	\$751,930	\$836,289	\$903,518	\$903,518	
CHARGES FOR SERVICES	\$751,930	\$836,289	\$903,518	\$903,518	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$934	\$0	\$0	
MISCELLANEOUS REVENUES	\$0	\$934	\$0	\$0	
Total Revenues:					
	\$751,930	\$837,223	\$903,518	\$903,518	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$318,195	\$346,123	\$361,049	\$361,049	
011200 TERMINATION/SPECIAL PAY	\$0	\$7,223	\$10,000	\$10,000	
017000 EXTRA HELP	\$49,509	\$54,499	\$50,000	\$50,000	
017502 OVERTIME PAY	\$22,736	\$37,029	\$30,000	\$30,000	
017505 STANDBY PAY	\$15,562	\$14,696	\$15,000	\$15,000	
017509 HOLIDAY OVERTIME PAY	\$1,766	\$1,703	\$1,500	\$1,500	
018100 EMPLOYER SHARE FICA	\$27,421	\$31,204	\$32,764	\$32,764	
018201 EMPLOYER SHARE RETIREMENT	\$51,108	\$58,950	\$65,136	\$65,136	
018300 EMPLOYER SHARE HEALTH INSUR	\$76,493	\$82,579	\$90,967	\$90,967	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$9,545	\$10,383	\$10,832	\$10,832	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,288	\$1,906	\$1,465	\$1,465	
018500 WORKERS COMP EXPOSURE	\$5,177	\$6,349	\$5,903	\$5,903	
018501 WORKERS COMP EXPERIENCE	\$28,392	\$43,360	\$66,850	\$66,850	
SALARIES AND BENEFITS	\$608,196	\$696,008	\$741,466	\$741,466	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$1,000	\$1,154	\$1,251	\$1,251	
032500 COMMUNICATIONS EXPENSE	\$3,096	\$3,157	\$3,000	\$3,000	
032591 CHGS IT COMM	\$476	\$515	\$569	\$569	
032700 FOOD EXPENSE	\$72	\$36	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$14	\$4	\$0	\$0	
033102 INSUR XP LIABILITY EXPOSURE	\$1,559	\$1,882	\$1,707	\$1,707	
033103 INSUR XP MISCELLANEOUS	\$216	\$211	\$201	\$201	
033105 INSUR XP LIABILITY EXPERIENCE	\$4,824	\$39,922	\$37,613	\$37,613	
033500 MAINTENANCE OF EQUIPMENT	\$1,092	\$4,852	\$5,000	\$5,000	
033547 MAINT EQP TRUCKS	\$34,575	\$21,757	\$34,000	\$34,000	
033592 CHGS IT MNT HARD/SOFTWARE	\$224	\$280	\$740	\$740	
033791 CHGS FAC MGMT MAINT STR	\$1,388	\$2,227	\$1,389	\$1,389	
034500 OFFICE EXPENSE	\$1,523	\$667	\$1,000	\$1,000	

Budget Unit: 175 - CSA ADMINISTRATION (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$165	\$332	\$332	
034591 CHGS OC POSTAGE SVS	\$0	\$0	\$569	\$569	
034800 PROF & SPECIAL SERVICES	\$4,246	\$3,424	\$5,000	\$5,000	
034802 PROF ADMIN SVS	\$15,425	\$17,943	\$17,500	\$17,500	
034837 PROF PREEMPLOYMENT SVS	\$349	\$1,311	\$0	\$0	
034892 CHGS IT PROFESSIONAL SVS	\$5,649	\$5,478	\$5,166	\$5,166	
034900 PUBLICATIONS & LEGAL NOTICES	\$228	\$102	\$0	\$0	
035500 MINOR EQUIPMENT	\$590	\$845	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$21	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$470	\$629	\$1,000	\$1,000	
035900 TRANSPORTATION & TRAVEL	\$1,000	\$1,521	\$1,000	\$1,000	
035940 TRANS/TRVL FUEL	\$22,826	\$23,554	\$25,000	\$25,000	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$68	\$0	\$0	
SERVICES AND SUPPLIES	\$100,850	\$131,735	\$142,037	\$142,037	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,891	\$9,479	\$20,015	\$20,015	
OTHER CHARGES	\$9,891	\$9,479	\$20,015	\$20,015	
Category: 070 CAPITAL ASSETS					
065083 1 TRUCK W/ ACCESSORIES	\$32,991	\$0	\$0	\$0	
CAPITAL ASSETS	\$32,991	\$0	\$0	\$0	
Total Expenditures/Appropriations:	\$751,930	\$837,223	\$903,518	\$903,518	
Net Cost:	(\$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 is a federal program that 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 2017-18 requested budget includes expenditures in the amount of \$99,252 and revenues in the amount of \$1,000. Expenditures that exceed revenues will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The future of the Secure Rural Schools Act is unknown. The most recent authorization of the Secure Rural Schools Act expired on September 30, 2013. On April 15, 2015, the Secure Rural Schools Act was extended for two years; however, the future of the program is unknown after the two year extension.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 176 - TITLE III PROJECTS (FUND 0065)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,161	\$2,460	\$1,000	\$1,000	
REVENUE FROM MONEY & PROPERTY	\$1,161	\$2,460	\$1,000	\$1,000	
Category: 500 INTERGOVERNMENTAL REVENUES					
560982 FED FOREST SVS TITLE III GRANT	\$129,400	\$0	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$129,400	\$0	\$0	\$0	
Total Revenues:	\$130,561	\$2,460	\$1,000	\$1,000	
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$25,685	\$25,238	\$25,000	\$25,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$108	\$185	\$500	\$500	
SERVICES AND SUPPLIES	\$25,794	\$25,424	\$25,500	\$25,500	
Category: 095 OTHER FINANCING USES					
096391 TRAN OUT FIRE ZONE #1	\$3,408	\$2,202	\$73,752	\$73,752	
OTHER FINANCING USES	\$3,408	\$2,202	\$73,752	\$73,752	
Total Expenditures/Appropriations:	\$29,203	\$27,626	\$99,252	\$99,252	
Net Cost:	(\$101,357)	\$25,166	\$98,252	\$98,252	

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 \$1.8 million for FY 2017-18 as calculated by the Auditor-Controller's Office.

Due to the savings associated with the refinancing of the administrative building, there is no longer a need for the General Fund to offset the A-87 building use charge for other departments.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 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
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)
INTRAFUND TRANSFERS	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)
Total Expenditures/Appropriations:	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)
Net Cost:	(\$1,232,835)	(\$1,046,426)	(\$1,888,447)	(\$1,888,447)	(\$1,888,447)

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