

FY 17-18 CEO RECOMMEND BUDGET:

TOTAL APPROPRIATIONS	Exhibit E	\$ 383,563,682
TOTAL REVENUES	Exhibit E	<u>340,894,548</u>
		<u>(42,669,134)</u> Exempt

		Net Proceeds		Total Revenues
		From Taxes	Non Tax	
Revenues	Exhibit E	\$ 49,285,187	291,609,361	340,894,548
Provisions for new obligations	Exhibit D	839,066		
Subtotal:		<u>50,124,253</u>		
Appropriations not subject to limit:				
Retirement Costs	Exhibit C	(2,947,636)		
Unemployment Insurance	Exhibit C	(329,266)		
Qualified capital outlay projects	Exhibit C	(3,750,000)		
Mandated Costs	Exhibit C	(6,445,565)		
Debt Service	Exhibit C	(2,965,597)		
Total Appropriations not subject to the limit:		<u>(16,438,064)</u>		
Appropriations subject to the limit	FY 2017-18	33,686,189		
Appropriations Limit Calculation	Exhibit B	<u>182,481,259</u>		
AMOUNT OVER(UNDER) APPROPRIATIONS LIMIT	FY 2017-18	<u>\$ (148,795,070)</u>		

APPROPRIATIONS LIMIT CALCULATION

A) PRICE FACTORS

(1) Per Capita Personal Income percentage change over prior year	3.69%
(2) Percentage change in local assessment roll from preceding year due to the addition of local non-residential new construction	3.66%
Change in Price Factor	3.69%

B) POPULATION CHANGE FACTORS

(1) The change in population within Shasta County.			0.21%
	POPULATION MINUS EXCLUSIONS	CHANGE IN	
	01/01/16	01/01/17	POPULATION
County Total	177,988	178,361	373

(2) The change in population within Shasta County, combined with the change in population within all counties having borders that are contiguous with Shasta County.

0.11%

COUNTY	POPULATION MINUS EXCLUSIONS		CHANGE IN POPULATION
	01/01/16	01/01/17	
Lassen	23,196	23,273	77
Modoc	9,542	9,502	(40)
Plumas	19,837	19,819	(18)
Shasta	177,988	178,361	373
Siskiyou	44,658	44,624	(34)
Tehama	63,765	63,818	53
Trinity	13,548	13,529	(19)
Total	352,534	352,926	392

(3) Change in population within the Incorporated Area:			0.33%
	POPULATION MINUS EXCLUSIONS	CHANGE IN	
	01/01/16	01/01/17	POPULATION
Anderson	10,423	10,450	27
Redding	90,202	90,514	312
Shasta Lake	10,356	10,386	30
Incorporated Area Total	110,981	111,350	369

Change in Population 0.33%

Information provided by the California Department of Finance and the Shasta County Assessor-Recorder

APPROPRIATIONS LIMIT CALCULATION

APPROPRIATION LIMIT FACTORS

	Exhibit A			
Price Factor	A) (2)	3.69%	Ratio	1.0369
Population Factor	B) (3)	0.33%	Ratio	1.0033

GROWTH FACTOR

Price Factor X Population Factor	2017-18	<u><u>1.040322</u></u>
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CALCULATION OF APPROPRIATION LIMIT

Appropriation Limit - Prior Fiscal Year	2016-17	\$ 175,408,479
Growth Factor	2017-18	\$ 1.040322
APPROPRIATION LIMIT - Current Fiscal Year	2017-18	<u><u>\$ 182,481,259</u></u>

APPROPRIATIONS LIMIT CALCULATION

APPROPRIATIONS NOT SUBJECT TO LIMITATION

1 RETIREMENT COSTS

Total General Ledger Acct 018307 FY 17/18 CEO Recommended Budget	\$	2,947,636
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2 UNEMPLOYMENT INSURANCE

Total General Ledger Acct 018400 FY 17/18 CEO Recommended Budget	\$	329,266
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3 QUALIFIED CAPITAL OUTLAY PROJECTS (Cost Exceeds \$100,000 useful life 10yrs+):

MH/SS 2640 Breslauer Roof Replacement	\$	700,000	
SS 4216 Shasta Dam Blvd Remodel	\$	250,000	
SS 2640 Breslauer Basement Remodel 2017	\$	1,200,000	
Burney Transfer Station Recycle Bldg	\$	250,000	
1600 Court/1815 Yuba Roof-HVAC	\$	175,000	
Anderson Septage Pond Gate/Power		625,000	
WCL Transfer Area Improvement	\$	250,000	
4363 Breslauer Roof HVAC	\$	300,000	
Total	\$		3,750,000

4 COURT MANDATED COSTS

Public Defender - Net County Cost		6,445,565	
Total			\$ 6,445,565

5 DEBT SERVICE ARISING FROM MANDATE OF COURT

Debt Service	\$	2,965,597	
Less: Court Fines Collected -			
Trial Courts		-	
Total Appropriations not subject to the limit:			
Jail		-	
NET DEBT SERVICE			\$ 2,965,597

TOTAL APPROPRIATIONS NOT SUBJECT TO THE LIMIT:	\$	16,438,064
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APPROPRIATIONS LIMIT CALCULATION

FUND NUMBER	FUND	A	B	C	D
		PROVISIONS FOR OBLIGATED FUND BALANCES	ESTIMATED FUND BALANCE AVAILABLE 6-30-16	IF(B<=0,0,IF(B<A,B,A)) OBLIGATED 6-30-17 FUND BALANCE	A - C NEW OBLIGATIONS
0040	Accumulated Cap Outlay	440,266		-	\$ 440,266
0041	Capital Proj Crthse Remodel			-	\$ -
0043	Capital Proj Library Building			-	\$ -
0045	Capital Proj Anml Shelter Admin			-	\$ -
0046	Capital Proj Juvenile Hall Bldg		6,557	-	\$ -
0047	Capital Proj Adult Rehab Center		690,225	-	\$ -
0057	Impact Mitigation Fee	358,800		-	\$ 358,800
0060	General	21,960,259	33,293,213	21,960,259	\$ -
0061	General - CMSP			-	\$ -
0062	General Capital Proj			-	\$ -
0064	Resource Management		1,118,330	-	\$ -
0065	Fed Forest Title III	110,685	135,185	110,685	\$ -
0070	Courthouse Bond			-	\$ -
0071	Justice Center Bond			-	\$ -
0072	Admin Center Bond			-	\$ -
0073	Energy Retrofit			-	\$ -
0080	Mental Health	7,625,985	8,266,102	7,625,985	\$ -
0081	Mental Health Service Act		\$ 3,752,021	-	\$ -
0100	Intermountain Fair	17,411	35,289	17,411	\$ -
0110	Library			-	\$ -
0120	Opportunity Center	22,063	692,922	22,063	\$ -
0140	Social Services	5,331,902	6,310,707	5,331,902	\$ -
0150	Wildlife	24,053	27,011	24,053	\$ -
0170	General Reserve	40,000		-	\$ 40,000
0185	PHA Housing Assistance		134,329	-	\$ -
0186	Hsg Home IPP		350,000	-	\$ -
0187	Hsg Home IPP		7,000	-	\$ -
0188	Endangered Species		194,260	-	\$ -
0189	Substance Abuse Crime Prev.			-	\$ -
0190	Roads		3,758,187	-	\$ -
0191	Roads - Dust Mitigation		45,000	-	\$ -
0192	Child Support Services		267,704	-	\$ -
0193	Shasta County Transit			-	\$ -
0195	Public Safety		9,122,753	-	\$ -
0196	Public Health		2,371,583	-	\$ -
0197	Housing Rehabilitation		14,152	-	\$ -
0851	IHSS Public Authority		18,037	-	\$ -
Total		\$ 35,931,424	\$ 70,610,567	\$ 35,092,358	\$ 839,066

Proposition 4 states that all "new" reserves are subject to the current year's appropriation limit. The above schedule eliminates all reserves which were created from fund balance. Fund balance was already subject to last year's appropriation limit. Hence, use of fund balance to create reserves should not be subject to the current year's appropriation limit. Doing so would subject the same appropriations to the limit in both years.

APPROPRIATIONS LIMIT CALCULATION

		E			
		TOTAL ALL FUNCTIONS			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	48,596,321	-	-	48,596,321
2@	Licenses & Permits	-	3,621,230	-	3,621,230
3@	Fines, Forfeitures & Penalties	-	3,144,535	-	3,144,535
420000-01	Interest	-	-	545,500	545,500
	Other Rev from \$ and Property	-	620,340	-	620,340
5@	Intergovernmental Revenue	610,000	228,676,196	-	229,286,196
6@	Charges for Service	-	15,495,623	-	15,495,623
7@	Other Revenue	-	2,709,862	-	2,709,862
80@	Other Financing Sources	-	36,854,391	-	36,854,391
85@	Long Term Debt Proceeds	-	-	-	-
89@	Sale of Fixed Assets	-	20,550	-	20,550
	TOTAL REVENUE	49,206,321	291,142,727	545,500	340,894,548
		14%	86%		100%
	Apportion "Allocable" % of revenue	78,866	466,634	(545,500)	
		49,285,187	291,609,361	-	340,894,548
APPROPRIATIONS					
	General Use				339,472,545
	For Contingencies				5,580,000
	Other Financing Uses				38,511,137
	TOTAL EXPENDITURES				383,563,682
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	49,285,187			
	Appropriations	<u>383,563,682</u>			
	Appropriations (Over)Under Taxes	<u>(334,278,495)</u>			
	Amount (Over) Taxes		(334,278,495)		
	Non Proceed Revenue		<u>291,609,361</u>		
	Revenue Excess(Under) Appropriations		<u>(42,669,134)</u>		

APPROPRIATIONS LIMIT CALCULATION

E-2

		GENERAL FUNCTION			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	45,818,000			45,818,000
2@	Licenses & Permits		600,000		600,000
3@	Fines, Forfeitures & Penalties		1,485,000		1,485,000
420000-01	Interest			248,250	248,250
	Other Rev from \$ and Property		519,800		519,800
5@	Intergovernmental Revenue	610,000	582,158		1,192,158
6@	Charges for Service		3,859,724		3,859,724
7@	Other Revenue		1,605,311		1,605,311
80@	Other Financing Sources		796,572		796,572
85@	Long Term Debt Proceeds				-
89@	Sale of Fixed Assets		-		-
	TOTAL REVENUE	46,428,000	9,448,565	248,250	56,124,815
		83%	17%		100%
	Apportion "Allocable" % of revenue	206,272	41,978	(248,250)	
		46,634,272	9,490,543	-	56,124,815
APPROPRIATIONS					
	General Use				11,210,019
	For Contingencies				5,000,000
	Other Financing Uses				37,087,068
	TOTAL EXPENDITURES				53,297,087
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	46,634,272			
	Appropriations	<u>53,297,087</u>			
	Appropriations (Over)Under Taxes	<u>(6,662,815)</u>			
	Amount (Over) Taxes		(6,662,815)		
	Non Proceed Revenue		<u>9,490,543</u>		
	Revenue Excess(Under) Appropriation		<u>2,827,728</u>		

APPROPRIATIONS LIMIT CALCULATION

E-3

		PUBLIC PROTECTION			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	72,786			72,786
2@	Licenses & Permits		1,896,100		1,896,100
3@	Fines, Forfeitures & Penalties		1,637,435		1,637,435
420000-01	Interest			71,750	71,750
	Other Rev from \$ and Property		94,040		94,040
5@	Intergovernmental Revenue		37,901,124		37,901,124
6@	Charges for Service		6,843,183		6,843,183
7@	Other Revenue		299,350		299,350
80@	Other Financing Sources		27,207,816		27,207,816
85@	Long Term Debt Proceeds				-
89@	Sale of Fixed Assets		12,000		12,000
	TOTAL REVENUE	72,786	75,891,048	71,750	76,035,584
		0%	100%		100%
	Apportion "Allocable" % of revenue	69	71,681	(71,750)	
		72,855	75,962,729	-	76,035,584
APPROPRIATIONS					
	General Use				97,190,062
	For Contingencies				250,000
	Other Financing Uses				796,873
	TOTAL EXPENDITURES				98,236,935
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	72,855			
	Appropriations	<u>98,236,935</u>			
	Appropriations (Over)Under Taxes	<u>(98,164,080)</u>			
	Amount (Over) Taxes		(98,164,080)		
	Non Proceed Revenue		<u>75,962,729</u>		
	Revenue Excess(Under) Appropriation		<u>(22,201,351)</u>		

APPROPRIATIONS LIMIT CALCULATION

E-4

		PUBLIC WAYS & FACILITIES			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	2,705,535			2,705,535
2@	Licenses & Permits		10,000		10,000
3@	Fines, Forfeitures & Penalties		-		-
420000-01	Interest			20,000	20,000
	Other Rev from \$ and Property				-
5@	Intergovernmental Revenue		15,668,555		15,668,555
6@	Charges for Service		743,000		743,000
7@	Other Revenue		-		-
80@	Other Financing Sources		1,000,000		1,000,000
85@	Long Term Debt Proceeds		-		-
89@	Sale of Fixed Assets		-		-
	TOTAL REVENUE	2,705,535	17,421,555	20,000	20,147,090
		13%	87%		100%
	Apportion "Allocable" % of revenue	2,688	17,312	(20,000)	
		2,708,223	17,438,867	-	20,147,090
APPROPRIATIONS					
	General Use				23,649,677
	For Contingencies				300,000
	Other Financing Uses				600
	TOTAL EXPENDITURES				23,950,277
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	2,708,223			
	Appropriations	23,950,277			
	Appropriations (Over)Under Taxes	(21,242,054)			
	Amount (Over) Taxes		(21,242,054)		
	Non Proceed Revenue		17,438,867		
	Revenue Excess(Under) Appropriation		(3,803,187)		

APPROPRIATIONS LIMIT CALCULATION

E-5

		HEALTH & SANITATION			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes				-
2@	Licenses & Permits		1,076,000		1,076,000
3@	Fines, Forfeitures & Penalties		22,100		22,100
420000-01	Interest			153,000	153,000
	Other Rev from \$ and Property		1,500		1,500
5@	Intergovernmental Revenue		62,901,130		62,901,130
6@	Charges for Service		1,413,893		1,413,893
7@	Other Revenue		48,725		48,725
80@	Other Financing Sources		912,567		912,567
85@	Long Term Debt Proceeds		-		-
89@	Sale of Fixed Assets		-		-
	TOTAL REVENUE	-	66,375,915	153,000	66,528,915
		0%	100%		100%
	Apportion "Allocable" % of revenue	-	153,000	(153,000)	
		-	66,528,915	-	66,528,915
APPROPRIATIONS					
	General Use				73,617,192
	For Contingencies				30,000
	Other Financing Uses				626,596
	TOTAL EXPENDITURES				74,273,788
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	-			
	Appropriations	74,273,788			
	Appropriations (Over)Under Taxes	(74,273,788)			
	Amount (Over) Taxes		(74,273,788)		
	Non Proceed Revenue		66,528,915		
	Revenue Excess(Under) Appropriation		(7,744,873)		

APPROPRIATIONS LIMIT CALCULATION

E-6

		PUBLIC ASSISTANCE			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	-			-
2@	Licenses & Permits		39,130		39,130
3@	Fines, Forfeitures & Penalties		-		-
420000-01	Interest			52,500	52,500
	Other Rev from \$ and Property				-
5@	Intergovernmental Revenue		111,623,229		111,623,229
6@	Charges for Service		2,611,560		2,611,560
7@	Other Revenue		756,476		756,476
80@	Other Financing Sources		3,971,839		3,971,839
85@	Long Term Debt Proceeds				-
89@	Sale of Fixed Assets		8,550		8,550
	TOTAL REVENUE	-	119,010,784	52,500	119,063,284
		0%	100%		100%
	Apportion "Allocable" % of revenue	-	52,500	(52,500)	
		-	119,063,284	-	119,063,284
APPROPRIATIONS					
	General Use				129,028,878
	For Contingencies				
	Other Financing Uses				-
	TOTAL EXPENDITURES				129,028,878
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	-			
	Appropriations	129,028,878			
	Appropriations (Over)Under Taxes	(129,028,878)			
	Amount (Over) Taxes		(129,028,878)		
	Non Proceed Revenue		119,063,284		
	Revenue Excess(Under) Appropriation		(9,965,594)		

APPROPRIATIONS LIMIT CALCULATION

		E-7 EDUCATION			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	-			-
2@	Licenses & Permits				-
3@	Fines, Forfeitures & Penalties				-
420000-01	Interest			-	-
	Other Rev from \$ and Property				-
5@	Intergovernmental Revenue				-
6@	Charges for Service		23,913		23,913
7@	Other Revenue		-		-
80@	Other Financing Sources		-		-
85@	Long Term Debt Proceeds				-
89@	Sale of Fixed Assets		-		-
	TOTAL REVENUE	-	23,913	-	23,913
	Apportion "Allocable" % of revenue	0%	100%		100%
		-	-	-	-
		-	23,913	-	23,913
APPROPRIATIONS					
	General Use				1,639,554
	For Contingencies				
	Other Financing Uses				
	TOTAL EXPENDITURES				1,639,554
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	-			
	Appropriations	1,639,554			
	Appropriations (Over)Under Taxes	(1,639,554)			
	Amount (Over) Taxes		(1,639,554)		
	Non Proceed Revenue		23,913		
	Revenue Excess(Under) Appropriation		(1,615,641)		

APPROPRIATIONS LIMIT CALCULATION

E-8

		RECREATION			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	-			-
2@	Licenses & Permits		-		-
3@	Fines, Forfeitures & Penalties		-		-
420000-01	Interest			-	-
	Other Rev from \$ and Property		5,000		5,000
5@	Intergovernmental Revenue				-
6@	Charges for Service		350		350
7@	Other Revenue		-		-
80@	Other Financing Sources		-		-
85@	Long Term Debt Proceeds		-		-
89@	Sale of Fixed Assets		-		-
	TOTAL REVENUE	-	5,350	-	5,350
		0%	100%		100%
	Apportion "Allocable" % of revenue	-	-	-	-
		-	5,350	-	5,350
APPROPRIATIONS					
	General Use				171,566
	For Contingencies				
	Other Financing Uses			-	-
	TOTAL EXPENDITURES				171,566
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	-			
	Appropriations	171,566			
	Appropriations (Over)Under Taxes	(171,566)			
	Amount (Over) Taxes		(171,566)		
	Non Proceed Revenue		5,350		
	Revenue Excess(Under) Appropriation		(166,216)		

APPROPRIATIONS LIMIT CALCULATION

E-9

		DEBT SERVICE			
		PER PRELIMINARY BUDGET			
ACCT #	ACCOUNT TITLE	Proceeds of Taxes	Non Proceeds	Allocable Invest Earn	TOTAL
FINANCING SOURCES					
1@	Taxes	-			-
2@	Licenses & Permits		-		-
3@	Fines, Forfeitures & Penalties		-		-
420000-01	Interest			-	-
	Other Rev from \$ and Property		-		-
5@	Intergovernmental Revenue		-		-
6@	Charges for Service		-		-
7@	Other Revenue		-		-
80@	Other Financing Sources		2,965,597		2,965,597
85@	Long Term Debt Proceeds		-		-
89@	Sale of Fixed Assets		-		-
	TOTAL REVENUE	-	2,965,597	-	2,965,597
		0%	100%		100%
	Apportion "Allocable" % of revenue	-	-	-	-
		-	2,965,597	-	2,965,597
APPROPRIATIONS					
	General Use				2,965,597
	For Contingencies				
	Other Financing Uses				-
	TOTAL EXPENDITURES				2,965,597
NON PROCEED REVENUE IN EXCESS OF COST					
	Proceeds of Taxes	-			
	Appropriations	2,965,597			
	Appropriations (Over)Under Taxes	(2,965,597)			
	Amount (Over) Taxes		(2,965,597)		
	Non Proceed Revenue		2,965,597		
	Revenue Excess(Under) Appropriation		-		