

# **General Government and Support Services**

**GENERAL REVENUE AND TRANSFERS  
Budget Unit 100**

**H. Douglas Latimer**

**County Administrative Officer**

**PROGRAM DESCRIPTION**

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net cost of all general fund departments. Revenues are derived from property taxes, sales tax, motor vehicle in-lieu of taxes, interest, and various unrestricted Federal and State subventions. Financial activities associated with operating departments are not shown in this budget. However, this budget unit does reflect the General Fund subsidies (transfers-out), required matching funds, and appropriations provided to other operating funds, such as Social Services, Mental Health, Public Safety, and the Library.

**SUMMARY OF RECOMMENDATIONS**

Included in this budget are total recommended appropriations of \$27,417,906 that reflect the County's share of support for non-General Fund operations in the amount of \$25,432,233. In addition, there are general county costs of \$1.98 million, of which, \$1.5 is appropriated as a contribution to the City of Redding as part of the cooperative effort to build a new Library partially funded with State grant moneys.

As is illustrated in the following table, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General fund dollars (\$15,177,916) is to the Public Safety group consisting of Sheriff operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs in the amount of \$5.8 million, toward a total program budget of over \$74 million.

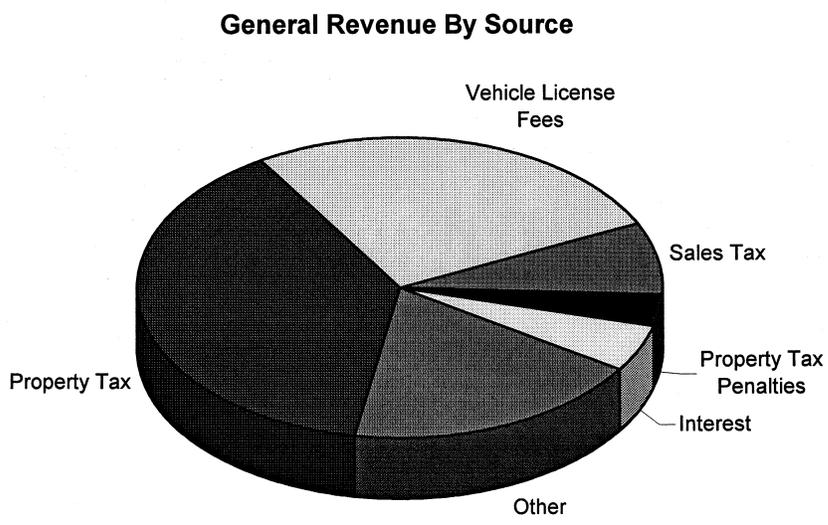
<b>Fund Allocation</b>	<b>Amount</b>
Public Safety	\$15,177,916
Social Services	5,841,535
County Fire	1,896,212
Fall River Airport	10,000
Resource Management	756,819
Shasta County Health Care	156,351
Library	600,000
Mental Health	315,445
Public Health	322,070
Capital Projects	355,885
<b>Total</b>	<b>\$25,432,233</b>

General Purpose revenue, as approved, totals \$36,931,616 for the FY 2002-2003 budget. It is important to note that after subtracting subsidies, contributions, and general payments from anticipated revenue there is \$9.5 million, or 25.8 percent, remaining to fund all other county activities not financed by dedicated revenue or fees.

The Taxes category of this budget is recommended to total \$18,163,943, up only \$411,458 over last year's adjusted budget. This modest growth is a reflection of the national economy that has slowed considerably since last year. In particular, we are estimating a reduction in sales tax from last year's budget in the amount of \$280,000. It is believed that this is a realistic projection based upon FY 2001-2002 actual collections of \$2,772,146.

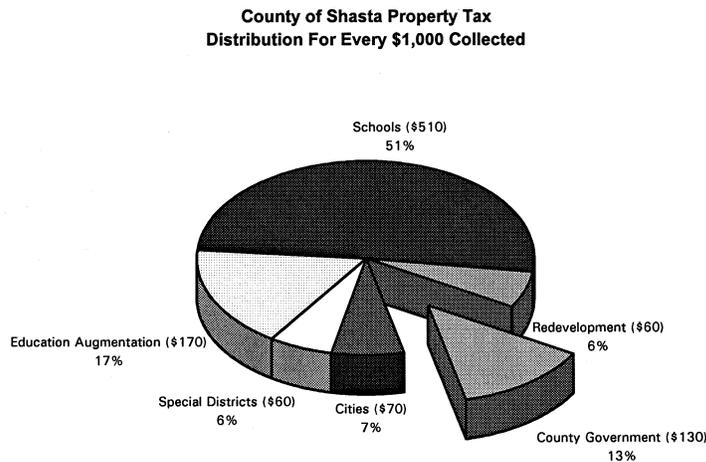
Projected interest earnings of \$1.8 million was based upon very healthy fund balances and reserves; however, as the national economy stalled and interest rates dropped, we now believe this number to be a bit optimistic.

The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit. The graph shows that 38.3 percent of general purpose revenue is derived from property taxes; 27 percent comes from State motor vehicle license fees; 7.6 percent from sales tax; 3.5 percent from property tax penalties, 5 percent from interest earned, and 18.6 percent from other government sources that include: transient occupancy tax, \$618,943; documentary transfer tax, \$600,000; tobacco settlement revenue, \$1.7; and other miscellaneous items.



The following pie chart illustrates the distribution of property tax collections. As illustrated, the County's share of each \$1,000 collection is \$130, or 13 percent. Said another way, for every \$1,000 paid by a Shasta County taxpayer, \$870 goes to agencies other than the County. A total of \$680, or 68 percent goes to the schools, with the remaining 19 percent, or \$190, spread among other local agencies such as cities, special districts and redevelopment districts.

This county's share of the tax dollar is less than the average California County, yet Shasta must provide the same state-mandated services as counties receiving a much greater share of the tax-dollar pie.



"Education Augmentation" (17 percent) was, prior to the state ERAF shift in 1993, County general-purpose revenue. In FY 1993-94 the Legislature shifted a portion of local property tax to the schools to back fill a State budget shortfall. In other words, if these funds had not been shifted, most of that money would be available to support high priority local programs. The County's FY 2002-2003 ERAF transfer is **\$12,284,040** for an accumulated total of **\$107,630,408**.

When discussions occur concerning ERAF, the state points to areas where funding has been returned to counties in the form of program specific dollars. That is, the money returned can be spent only on targeted programs as designated by the state. The property tax money that was shifted away from County government was General Fund discretionary dollars that the Board of Supervisors could allocate to locally valued programs such as library or veterans' services.

The County will continue to explore ways to enhance revenue and leverage existing resources to best accommodate the needs and desires of its constituents.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

As of the preparation of this narrative, the State has acknowledged a huge budget deficit. It is yet undetermined how they intend to address the shortfall; however, it seems likely that there will be some effect on local governments. It is our hope that reductions are made categorically, that is, with funding reductions will come relief of program responsibility.

This County's FY 2002-2003 spending plan is solid and should hold up well to current economic stress that is locally controllable.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget pending final State budget action.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget.

COUNTY OF SHASTA      SCHEDULE 9  
 REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
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UNIT TITLE: 100 NON-PROG REV/TRANS OUT						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
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SERVICES AND SUPPLIES	45966	0	0	0	0	0
OTHER CHARGES	1000000	2821380	2,819,265	35,673	1,985,673	1,985,673
OTHER FINANCING USES	22045171	24226783	24,024,700	22,382,651	25,432,233	25,432,233
TOTAL EXPENDITURES*****	\$23091136	\$27048163	\$26,843,965	\$22,418,324	\$27,417,906	\$27,417,906
TAXES	17224734	18041702	17,752,485	18,180,829	18,163,943	18,163,943
LICENSES, PERMITS & FRANCHISES	636839	550000	694,241	550,000	650,000	650,000
FINES, FORFEITURES & PENALTIES	2175950	1312000	1,914,671	1,312,000	1,312,000	1,312,000
REVENUE FROM MONEY & PROPERTY	2382303	1708000	1,354,061	1,708,000	1,808,000	1,808,000
INTERGOVERNMENTAL REVENUES	12107465	10436138	12,302,400	10,915,215	13,207,000	13,207,000
CHARGES FOR SERVICES	147084	55000	159,589	55,000	55,000	55,000
MISCELLANEOUS REVENUES	1959578	1437415	2,129,732	0	1,700,000	1,700,000
OTHR FINANCING SOURCES TRAN IN	0	35673	33,719	35,673	35,673	35,673
OTHER FINANCING SRCS SALE F/A	30	0	0	0	0	0
RESIDUAL EQUITY TRANSFERS	864	0	0	0	0	0
TOTAL REVENUES*****	\$36634847	\$33575928	\$36,340,897	\$32,756,717	\$36,931,616	\$36,931,616
NON-PROG REV/TRANS OUT EXP OVER (UNDER) REV	\$-13543710	\$-6527765	\$-9,496,932	\$-10,338,393	\$-9,513,710	\$-9,513,710
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**BOARD OF SUPERVISORS**  
**Budget Unit 101**

**David A. Kehoe**

**Chair, Board of Supervisors**

**PROGRAM DESCRIPTION**

Government Code Section 25000 provides that each county in the State shall have a Board of Supervisors that is the legal body responsible for governing that county. The Board of Supervisors exercises the legislative and administrative authority of the County. In general law counties, such as Shasta, the Board consists of five members, elected on a district basis for staggered four-year terms. The Board of Supervisors is responsible for setting County policy, approving an annual budget, and administering selected dependent special districts.

**BUDGET REQUESTS**

The FY 2002-2003 requested budget provides for the continuation of Board operations at a basic level. Appropriations include salaries and benefits and related operational expenses for the five Board members, but no support staff.

Board memberships for FY 2002-2003 include the following organizations and associations for which participation is essential to the mission of the Board:

Regional Council of Rural Counties (RCRC) Estimated	\$10,500
Northern California County Supervisors Assoc. (Nor/Cal)	1,000
California State Assoc. of Counties (CSAC)	11,710
CEWAER	40
National Association of Counties	2,750
<b>Total</b>	<b>\$26,000</b>

The County's membership in CSAC is mandatory in order to allow participation in the Excess Insurance Authority (EIA); therefore, the membership cost is split one-half in the Risk Management budget and one-half in the Board's budget. In addition, CSAC provides Supervisors the opportunity to interact with CSAC staff in Sacramento as well as a network of supervisors throughout the State. The CSAC dues component has been increased by \$710 to allow for an anticipated dues increase this fiscal year.

**SUMMARY OF RECOMMENDATIONS**

The CAO Recommended Budget is as requested by the Board Chairman with the addition of \$2,063 to the Health Insurance account to cover this year's health insurance costs increase.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 101 BOARD OF SUPERVISORS FUNCTION: GENERAL ACTIVITY: LEGISLATIVE & ADMINISTRATIVE FUND:0060 GENERAL						
SALARIES AND BENEFITS	316004	336331	336,331	347,668	349,731	349,731
SERVICES AND SUPPLIES	111731	128926	101,266	147,470	147,470	147,470
OTHER CHARGES	1984	-16253	-16,253	67,750	67,750	67,750
TOTAL EXPENDITURES*****	\$429719	\$449004	\$421,345	\$562,888	\$564,951	\$564,951
MISCELLANEOUS REVENUES	174	0	0	0	0	0
TOTAL REVENUES*****	\$174	\$0	\$0	\$0	\$0	\$0
BOARD OF SUPERVISORS EXP OVER (UNDER) REV	\$429545	\$449004	\$421,345	\$562,888	\$564,951	\$564,951
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**COUNTY ADMINISTRATIVE OFFICE**  
**Budget Unit 102**

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**H. Douglas Latimer**

**County Administrative Officer**

**PROGRAM DESCRIPTION**

The County Administrative Office is responsible to the Board of Supervisors for the operation and administration of County offices, departments, and special districts under the jurisdiction of the Board. The County Administrative Officer is responsible for implementing policy directives, and to assist and advise on matters of County budget, finance and operations. The County Administrative Office directs and conducts reviews of County management and governmental practices, and recommends changes to the Board as deemed necessary to ensure efficiency and economy in the administration of County government.

In addition, the County Administrative Officer is directly charged with overseeing certain central administrative functions, including: administrative support services, such as purchasing, personnel, and risk management; operational support services, including fleet management, facilities' management, and information systems; administering the County's public defender contract; coordinating independent audit contract activities; and reviewing agenda items prepared by the operating departments for administrative completeness and conformance to policy and budget.

**BUDGET REQUESTS**

The FY 2002-2003 requested budget reflects salary and benefit appropriations for currently authorized positions. This includes the addition of one Administrative Secretary in FY 2001-2002 that will provide support to executive and administrative managers. In addition, an allocation of \$10,000 is requested for "extra help" hours to provide for the demand for extra clerical support.

The Services and Supplies area is requested at \$156,169, or \$6,998 more than the FY 2001-2002 adjusted budget. The increase is spread among many accounts in this category; however, the account receiving the greatest increase is Professional and Specialized Services. This account supports many specialized activities that include: state legislative representation, taping and airing of the Board meetings, and special studies requested by the Board of Supervisors.

A reduction in the reimbursement from the Cost Allocation Plan (A87) in the amount of \$24,711 leads to a greater Net County Cost for this department for FY 2002-2003.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the Department Head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
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UNIT TITLE: 102 COUNTY ADMINISTRATIVE OFFICE						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	505832	621650	545,986	695,221	695,221	695,221
SERVICES AND SUPPLIES	124903	149171	139,546	156,169	156,169	156,169
INTRAFUND TRANSFERS	-717311	-737284	-717,303	-706,457	-706,457	-706,457
TOTAL EXPENDITURES*****	\$-86576	\$33537	\$-31,770	\$144,933	\$144,933	\$144,933
MISCELLANEOUS REVENUES	25037	36697	37,000	52,248	52,248	52,248
OTHER FINANCING SRCS SALE F/A	16	0	0	0	0	0
TOTAL REVENUES*****	\$25053	\$36697	\$37,000	\$52,248	\$52,248	\$52,248
COUNTY ADMINISTRATIVE OFFICE EXP OVER (UNDER) REV	\$-111629	\$-3160	\$-68,770	\$92,685	\$92,685	\$92,685
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**CLERK OF THE BOARD**  
**Budget Unit 103**

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**Carolyn Taylor**

**Clerk of the Board**

**PROGRAM DESCRIPTION**

The Clerk of the Board is responsible for the preparation of the Board's weekly agendas, communication of actions taken by the Board, preparation of minutes, and legal advertising. The Clerk has contract with County departments that prepare items for consideration by the Board of Supervisors at their regular and special meetings. In addition, the clerk provides copies of records to the public; does research of archive records, and provides verbatim transcripts of meetings upon request and payment of a fee. Other functions of the Clerk include maintaining the Roster of Public Agencies; the County Code; and a record of County committees, commissions, and boards. The Clerk of the Board is the filing officer for Conflict of Interest Code forms, notices of determination, and Fish and Game environmental filing fees. The Clerk of the Board serves as the clerk of the Assessment Appeals Board, the Air Pollution Control Board, Employee Appeals Board, Mayors' City Selection Committee, as well as Clerk for the Nuisance Abatement Hearing Officers.

**BUDGET REQUESTS**

The Clerk of the Board's requested budget reflects appropriations and revenue consistent with the established program. Salaries and Benefits include an allocation of \$500 for extra help to provide for coverage during planned absences as well as sufficient funds to cover authorized salary increases effective during the budget year.

**SUMMARY OF RECOMMENDATIONS**

Recommended appropriations are as requested by the department head with a slight modification to the Health Insurance account that required augmentation in the amount of \$1,687. To offset this expense, revenue derived from reimbursement of State mandated services is increased by a like amount.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 103 CLERK OF THE BOARD						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	131782	152625	144,533	163,448	165,135	165,135
SERVICES AND SUPPLIES	42781	48637	48,430	47,313	47,313	47,313
OTHER CHARGES	7618	3317	3,317	5,821	5,821	5,821
INTRAFUND TRANSFERS	-593	0	-1,432	0	0	0
TOTAL EXPENDITURES*****	\$181587	\$204579	\$194,849	\$216,582	\$218,269	\$218,269
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INTERGOVERNMENTAL REVENUES	0	500	2,071	500	2,000	2,000
CHARGES FOR SERVICES	9552	9900	12,476	10,050	10,050	10,050
MISCELLANEOUS REVENUES	1605	1750	903	1,800	1,800	1,800
TOTAL REVENUES*****	\$11156	\$12150	\$15,450	\$12,350	\$13,850	\$13,850
CLERK OF THE BOARD EXP OVER (UNDER) REV	\$170431	\$192429	\$179,399	\$204,232	\$204,419	\$204,419
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**AUDITOR-CONTROLLER**  
**Budget Unit 110**

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**Rick Graham**

**Auditor - Controller**

**PROGRAM DESCRIPTION**

The Auditor-Controller serves as the Chief Financial Officer for the County. This position also acts as ex officio Auditor and/or Controller for various schools, special districts, and county joint powers agencies. The Auditor-Controller's office draws funds from and deposits to the County Treasury; prepares County and some district payrolls, and provides accounting supervision over all County departments and districts maintaining funds in the County Treasury. The Auditor-Controller's office also tabulates the County budget, accounts for property taxes and special assessments, apportions collections, and prepares financial reports and audits.

**BUDGET REQUESTS**

The FY 2002-2003 budget request for the Auditor-Controller includes funds sufficient to fund existing operations. In 1999, the Government Accounting Standards Board (GASB) issued its most significant pronouncement in its 15-year history with GASB No. 34. Based on the GASB No. 34 implementation schedule, Shasta County must comply with the new reporting format for the fiscal year ending June 30, 2002.

**SUMMARY OF RECOMMENDATIONS**

The Recommended budget includes funding for existing staffing allocations with the exception of one Accountant-Auditor III and one Account Clerk II. These positions are being recommended as increases to the Support Services Department staffing.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The Grand Jury has recommended that the County perform a management audit of the Auditor-Controller's office. This audit will be performed in calendar 2003 at the direction of the Administrative Officer.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING SUMMARY  
BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 110 AUDITOR CONTROLLER						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	1045397	1269394	1,151,307	1,390,324	1,311,995	1,311,995
SERVICES AND SUPPLIES	672278	715147	609,182	667,743	630,523	630,523
FIXED ASSETS	0	85000	11,535	0	0	0
INTRAFUND TRANSFERS	-1092907	-987953	-987,128	-1,190,643	-1,187,643	-1,187,643
TOTAL EXPENDITURES*****	\$624768	\$1081588	\$784,896	\$867,424	\$754,875	\$754,875
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INTERGOVERNMENTAL REVENUES	14305	1000	3,389	2,000	2,000	2,000
CHARGES FOR SERVICES	116973	105200	110,518	104,200	104,000	104,000
MISCELLANEOUS REVENUES	304150	282455	272,409	102,186	102,186	102,186
OTHER FINANCING SRCS SALE F/A	29	30	2	30	0	0
TOTAL REVENUES*****	\$435457	\$388685	\$386,319	\$208,416	\$208,186	\$208,186
AUDITOR CONTROLLER EXP OVER (UNDER) REV	\$189311	\$692903	\$398,577	\$659,008	\$546,689	\$546,689
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...Org Key Object	Type of Change	# of Pos	FTE	Class Title	Number of Pay Periods	Amount
11000 011000	BASE SALARIES & BENEFITS					1,067,328
11000 011000	DELETE	1	1.00	ACCOUNT CLERK II	26	-20,856
11000 011000	DELETE	1	1.00	ACCOUNTANT AUDITOR III	26	-38,010
Account Total 011000						1,008,462
11000 018100	BASE SALARIES & BENEFITS					80,947
11000 018100	DELETE	1	1.00	ACCOUNT CLERK II	26	-1,596
11000 018100	DELETE	1	1.00	ACCOUNTANT AUDITOR III	26	-2,908
Account Total 018100						76,443
11000 018201	BASE SALARIES & BENEFITS					42,691
Account Total 018201						42,691
11000 018300	BASE SALARIES & BENEFITS					148,084
11000 018300	DELETE	1	1.00	ACCOUNT CLERK II	26	-5,888
11000 018300	DELETE	1	1.00	ACCOUNTANT AUDITOR III	26	-5,888
Account Total 018300						136,308
11000 018400	BASE SALARIES & BENEFITS					5,337
11000 018400	DELETE	1	1.00	ACCOUNT CLERK II	26	-104
11000 018400	DELETE	1	1.00	ACCOUNTANT AUDITOR III	26	-190
Account Total 018400						5,043
11000 018500	BASE SALARIES & BENEFITS					16,106
11000 018500	DELETE	1	1.00	ACCOUNT CLERK II	26	-315
11000 018500	DELETE	1	1.00	ACCOUNTANT AUDITOR III	26	-574
Account Total 018500						15,217

**TREASURER-TAX COLLECTOR**  
**Budget Unit 111**

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**Lori J. Scott**

**Treasurer/Tax Collector/Public Administrator**

**PROGRAM DESCRIPTION**

The Tax Collector collects property and other tax revenue for county and city governments, school districts, and various special districts. The Treasurer receives and safeguards the moneys belonging to the County and other agencies using the treasury. The Treasurer also manages the County's investment program to ensure maximum interest income and adequate cash flow.

**BUDGET REQUESTS**

The FY 2002-2003 budget includes sufficient appropriations to continue operations at approximately the same level as the previous year. This includes a requested allocation of \$25,000 for extra-help that is necessary to distribute tax bills and receive payments for the property tax cycle.

The overall increase in net county costs is \$61,938 that results from higher requested appropriations and slightly lower (\$20,002) revenue.

**SUMMARY OF RECOMMENDATIONS**

Recommended as requested by the department head with some minor adjustments to the Services and Supplies category as well as adjustments to the central service cost reimbursement category. The net result of these changes is a decrease in net county cost of \$25,915.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 111 TREASURER TAX COLLECTOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	567194	620562	587,399	650,856	650,326	650,326
SERVICES AND SUPPLIES	672598	664346	642,129	717,867	708,057	708,057
INTRAFUND TRANSFERS	-93704	-107403	-116,970	-149,282	-149,282	-149,282
TOTAL EXPENDITURES*****	\$1146088	\$1177505	\$1,112,558	\$1,219,441	\$1,209,101	\$1,209,101
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FINES, FORFEITURES & PENALTIES	101173	82000	88,639	96,441	96,441	96,441
INTERGOVERNMENTAL REVENUES	0	0	4,790	3,000	3,000	3,000
CHARGES FOR SERVICES	817716	790511	823,425	758,195	773,770	773,770
MISCELLANEOUS REVENUES	3042	11999	16,558	6,872	6,872	6,872
OTHER FINANCING SRCS SALE F/A	18	0	0	0	0	0
TOTAL REVENUES*****	\$921948	\$884510	\$933,412	\$864,508	\$880,083	\$880,083
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$224139	\$292995	\$179,146	\$354,933	\$329,018	\$329,018
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**ASSESSOR/RECORDER  
ASSESSOR  
Budget Unit 112**

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**Cris Andrews**

**Assessor/Recorder**

**PROGRAM DESCRIPTION**

The function of the Assessor is to produce an assessment roll that reflects the taxable values of land, improvements, and personal property by the Assessor's parcel numbering system or account numbering system. In addition to the taxable value, the roll must also indicate the current situs of ownership, the owner's mailing address and the existence of any exemptions. To accomplish this the Assessor must discover, classify and appraise all locally assessable property according to constitutional, statutory, and administrative requirements. In addition to preparing the annual local assessment roll pursuant to Section 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided in Sections 75 through 75.8 of the Revenue and Taxation Code. For fiscal year 2001-2002 there were 103,646 locally assessed properties in Shasta County with a taxable value of \$9,323,043,849 generating over \$93.2 million in property tax revenue for use by Shasta County agencies that include: County government, the three cities, school districts, and other local taxing agencies.

**BUDGET REQUESTS**

Total appropriations requested by the Assessor for FY 2002-2003 is \$3.1 million. Of that amount \$2.6 is for the general operations unit and \$462,432 is funded through the state "property tax administration" loan program. In essence, each year Assessors throughout the state have the opportunity to apply for a state loan to enhance assessment compliance. If contractual obligations are met during the period, the "loan" is forgiven.

As requested, Salaries and Benefits will provide funds for existing staff, and includes salary and benefit increases previously authorized by the Board. The Assessor is requesting two new positions, one Real Property Appraiser and one Assessor/Recorder Clerk, that will be funded by the state "loan" program.

The Services and Supplies category is requested higher than the previous year's adjusted budget and is spread between the general budget and the "loan" program budget. The fixed asset area includes one card stop printer funded through the "loan" program.

Countywide cost allocation plan (A-87) charges are projected to increase modestly as calculated by the Auditor-Controller.

Requested revenue is \$273,624 higher than the FY 2001-2002 actual budget. Of the total requested revenue amount of \$1 million, \$462,399 is attributable to the state 'loan'

program. The remaining \$548,205 is derived primarily from the Property Tax Administrative Fee that is charged to cities and special districts.

**SUMMARY OF RECOMMENDATIONS**

The recommended budget is as requested by the Assessor with modification to the Salaries and Benefits category to accommodate higher projected health insurance costs for the coming year.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING SUMMARY  
BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====						
UNIT TITLE: 112 ASSESSOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	1944379	2151091	2,122,038	2,353,300	2,364,285	2,364,285
SERVICES AND SUPPLIES	516878	623667	593,456	734,448	734,448	734,448
OTHER CHARGES	62924	90998	90,998	91,077	91,077	91,077
FIXED ASSETS	78953	51586	45,977	5,000	5,000	5,000
INTRAFUND TRANSFERS	-64427	-77555	-80,279	-70,414	-70,414	-70,414
TOTAL EXPENDITURES*****	\$2538708	\$2839787	\$2,772,190	\$3,113,411	\$3,124,396	\$3,124,396
INTERGOVERNMENTAL REVENUES	321858	386312	339,499	462,399	464,049	464,049
CHARGES FOR SERVICES	579864	528875	616,213	548,205	548,205	548,205
MISCELLANEOUS REVENUES	11420	0	48	0	0	0
OTHER FINANCING SRCS SALE F/A	111	0	0	0	0	0
TOTAL REVENUES*****	\$913254	\$915187	\$955,760	\$1,010,604	\$1,012,254	\$1,012,254
ASSESSOR EXP OVER (UNDER) REV	\$1625454	\$1924600	\$1,816,430	\$2,102,807	\$2,112,142	\$2,112,142
=====						

...Org Key Object	Type of Change	# of Pos	FTE	Class Title	Number of Pay Periods	Amount
11200 011000				BASE SALARIES & BENEFITS		1,736,327
11200 011000	ADD	1	1.00	REAL PROPERTY APPRAISER I	19	21,542
11200 011000	ADD	1	1.00	ASSESSOR/RECORDER CLERK I	19	14,510
Account Total 011000						1,772,379
11200 018100				BASE SALARIES & BENEFITS		134,387
11200 018100	ADD	1	1.00	REAL PROPERTY APPRAISER I	19	1,648
11200 018100	ADD	1	1.00	ASSESSOR/RECORDER CLERK I	19	1,110
Account Total 018100						137,145
11200 018201				BASE SALARIES & BENEFITS		97,494
Account Total 018201						97,494
11200 018300				BASE SALARIES & BENEFITS		214,737
11200 018300	ADD	1	1.00	REAL PROPERTY APPRAISER I	19	3,820
11200 018300	ADD	1	1.00	ASSESSOR/RECORDER CLERK I	19	3,820
Account Total 018300						222,377
11200 018400				BASE SALARIES & BENEFITS		8,822
11200 018400	ADD	1	1.00	REAL PROPERTY APPRAISER I	19	108
11200 018400	ADD	1	1.00	ASSESSOR/RECORDER CLERK I	19	73
Account Total 018400						9,003
11200 018500				BASE SALARIES & BENEFITS		26,626
11200 018500	ADD	1	1.00	REAL PROPERTY APPRAISER I	19	325
11200 018500	ADD	1	1.00	ASSESSOR/RECORDER CLERK I	19	219
Account Total 018500						27,170

**SUPPORT SERVICES  
PURCHASING DIVISION  
Budget Unit 113**

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Joann Davis

Director, Support Services

**PROGRAM DESCRIPTION**

The Purchasing Division of Support Services provides professional expertise and support for all County departments in the areas of asset acquisition of equipment and professional services. This division also disposes of surplus property, negotiates real property rents and leases, and solicits proposals for personal service contracts. The mission of Purchasing is "to secure quality materials and services at the lowest cost while exemplifying integrity, professionalism, the trust and confidence of the employees, business community and citizens of Shasta County."

**BUDGET REQUESTS**

Salaries and Benefits increased by \$11,670 over FY 2001-2002 due to negotiated salary and benefit increases. Purchasing currently has three full-time employees. Most Services and Supplies accounts remain unchanged from last year except for the addition of three new computers and an upgraded telephone system that were budgeted and purchased last year. The pilot program of "Surplus Storage and Distribution" started last year has been well received by departments and will be continued in FY 2002-2003.

Requested Net County Cost for Purchasing is \$2,253. This figure is down from a net County cost of \$31,890 in FY 2001-2002. The difference is due primarily to the fluctuation that occurs in the annual Cost Allocation (A87) Plan.

**SUMMARY OF RECOMMENDATIONS**

The recommended budget includes adjustments to the Health Insurance account and deletion of \$1,000 for "Special Departmental Expense." The recommended net increase to County Cost totals \$756.

Other recommendations are 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.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 113 PURCHASING						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	141756	146415	146,415	158,836	160,592	160,592
SERVICES AND SUPPLIES	38393	58956	39,061	47,935	46,935	46,935
INTRAFUND TRANSFERS	-124923	-97912	-98,601	-114,684	-114,684	-114,684
TOTAL EXPENDITURES*****	\$55225	\$107459	\$86,874	\$92,087	\$92,843	\$92,843
MISCELLANEOUS REVENUES	75024	67376	67,425	89,834	89,834	89,834
TOTAL REVENUES*****	\$75024	\$67376	\$67,425	\$89,834	\$89,834	\$89,834
PURCHASING EXP OVER (UNDER) REV	\$-19799	\$40083	\$19,449	\$2,253	\$3,009	\$3,009
=====	=====	=====	=====	=====	=====	=====

**COUNTY COUNSEL**  
**Budget Unit 120**

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**Karen Keating Jahr**

**County Counsel**

**PROGRAM DESCRIPTION**

The County Counsel's office provides a full range of legal services required by County officers, agencies, and departments. These services include the handling or managing of civil litigation (except workers' compensation cases); attendance at Board of Supervisors' and Planning Commission meetings; legal research and counseling; and the drafting of ordinances, contracts, and other legal documents. The County Counsel's office also provides some limited legal services to school districts and special districts upon request.

**BUDGET REQUESTS**

Requested Salaries and Benefits for FY 2002-2003 reflects the funding for currently authorized positions including salary and benefit increases previously authorized by the Board.

Total Services and Supplies is requested to include appropriations for expenses for items normally associated with the operation of a law office. One additional expense in the coming year is for \$10,330 to up-grade the department's telephone system. This will allow Counsel's office to utilize new technology available in the building housing them.

A substantial adjustment to this department's central service (A-87) cost reimbursement increased the expense offset from \$182,038 in FY 2001-2002 to \$773,799 for FY 2002-2003. The adjustment is the result of a change in how staff dedicated to a client department is paying for services.

**SUMMARY OF RECOMMENDATIONS**

The recommended budget includes adjustments to the Salaries and Benefit area as a result of the increase in health insurance premiums. In addition, there are various adjustments to the Services and Supplies area that result in a reduction of \$14,230 from the requested amount.

The net changes to this budget unit result in a net county cost of \$250,412, down from a total of \$836,575 for FY 2001-2002.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and amended by the Supplemental Report.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====						
UNIT TITLE: 120 COUNTY COUNSEL						
FUNCTION: GENERAL						
ACTIVITY: COUNSEL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	786472	856057	856,057	914,229	928,783	928,783
SERVICES AND SUPPLIES	117550	149712	127,839	158,410	144,211	144,211
INTRAFUND TRANSFERS	-637243	-206722	-501,774	-773,799	-785,046	-785,046
TOTAL EXPENDITURES*****	\$266779	\$799047	\$482,121	\$298,840	\$287,948	\$287,948
CHARGES FOR SERVICES	7650	8000	10,273	8,000	8,000	8,000
MISCELLANEOUS REVENUES	105884	-45528	-37,740	29,536	29,536	29,536
OTHER FINANCING SRCS SALE F/A	14	0	0	0	0	0
TOTAL REVENUES*****	\$113548	\$-37528	\$-27,467	\$37,536	\$37,536	\$37,536
COUNTY COUNSEL EXP OVER (UNDER) REV	\$153231	\$836575	\$509,588	\$261,304	\$250,412	\$250,412
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**SUPPORT SERVICES  
PERSONNEL DIVISION  
Budget Unit 130**

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**Joann Davis**

**Director, Support Services**

**PROGRAM DESCRIPTION**

The Personnel Division of Support Services is responsible for countywide recruitment, labor relations, employee grievances, employee appeals, training, maintenance of employee personnel records and position classifications. The mission of the division is to "recruit and retain competent, committed staff, and to provide professional personnel support to all departments in order to maximize the return on investment in human resources for the citizens of Shasta County."

**BUDGET REQUESTS**

Salaries and Benefits have increased over last year's budget due to Board approved salary and benefit increases. The department uses Extra Help to assist with the increased workload in addition to some overtime pay.

There are changes to many Services and Supplies accounts due to increased activity. It is difficult to project the "Labor Management Negotiations" account because of exposure to arbitration costs, and Professional Services due to the varying number of discipline or discrimination investigations each year.

Overall, the net cost for this unit went from a negative \$165,835 in FY 2001-2002 to a positive \$116,816 requested for FY 2002-2003. The swing can be attributed to the fluctuations that occur as a result of the Auditor's Central Service Cost Plan (A87).

**SUMMARY OF RECOMMENDATIONS**

The recommended budget decreases Extra Help and Overtime accounts by \$4,000, or about the amount necessary to cover the increased cost of health insurance for the year. Various changes in the Services and Supplies area result in a reduction of \$36,350. As a result of the recommended reductions, the net county costs for FY 2002-2003 is \$79,104.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 130 PERSONNEL						
FUNCTION: GENERAL						
ACTIVITY: PERSONNEL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	372754	417758	417,758	461,604	462,742	462,742
SERVICES AND SUPPLIES	538719	662384	546,322	785,681	749,331	749,331
FIXED ASSETS	5136	0	0	5,000	2,500	2,500
INTRAFUND TRANSFERS	-965311	-1213371	-1,237,318	-1,079,642	-1,079,642	-1,079,642
TOTAL EXPENDITURES*****	\$-48703	\$-133229	\$-273,237	\$172,643	\$134,931	\$134,931
MISCELLANEOUS REVENUES	114248	32606	33,335	55,827	55,827	55,827
OTHER FINANCING SRCS SALE F/A	19	0	0	0	0	0
TOTAL REVENUES*****	\$114268	\$32606	\$33,335	\$55,827	\$55,827	\$55,827
PERSONNEL EXP OVER (UNDER) REV	\$-162970	\$-165835	\$-306,572	\$116,816	\$79,104	\$79,104
=====	=====	=====	=====	=====	=====	=====

**COUNTY CLERK/REGISTRAR OF VOTERS  
ELECTIONS  
Budget Unit 140**

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**Ann Reed**

**County Clerk/Registrar of Voters**

**PROGRAM DESCRIPTION**

The Registrar of Voters maintains and updates voter registration records, checks petitions, and provides election-related information. In addition to conducting primary, general, school, and special elections, the Registrar of Voters prepares ballots, procures and equips polling places, and counts voted ballots.

**BUDGET REQUEST**

The Elections Administration budget for FY 2002-2003 contains anticipated expenses for the General Election of November 5, 2002 and on-going election related activity. It also includes estimated costs for the Mayer's Memorial Hospital and Cities of Anderson and Redding elections that are to be consolidated with the General Election.

Salaries and Benefit requests for FY 2002-2003 includes funding for current staffing allocations as well as \$37,500 for Extra Help and Overtime. Services and Supplies requests are consistent with expenses that occur in a general election year. This department is heavily affected by the cost of printing and postage required for election services.

Revenue is requested estimated at a rate reflective of a general election year. Net County costs are requested to be \$743,051 for FY 2002-2003.

**SUMMARY OF RECOMMENDATIONS**

Adjustments to various appropriation accounts result in a reduction of \$8,161. This is net of the \$3,339 increase to the department's health insurance account.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Shasta County is one of nine California counties to have its Votomatic voting system decertified by the Secretary of State effective July 1, 2005. With the passage of Proposition 41, the State of California is now required to help counties fund the purchase of new voting equipment on a 75%-25% basis. Shasta County spent several months drafting a Request for Proposals (RFP) to be distributed to voting system vendors. That RFP is currently open with a response date in December 2002.

In addition to the Proposition 41 funding, the federal government has also made funds available for the transition of voting systems to something other than punch-card technology. With state and federal funding available and the offer by vendors to finance some portion of the needed equipment purchase, we believe that this will not be an issue for the 2002-2003 fiscal year. This item does have the potential to be a pressure on the FY 2003-2004 budget and will be addressed at that time.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING SUMMARY  
BUDGET FOR THE FISCAL YEAR 2002 - 2003

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2000-2001	ACTUAL BUDGET 2001-2002	ACTUAL EXP/REV 2001-2002	BUDGET REQUESTS 2002-2003	CAO RECOMMENDS 2002-2003	ADOPTED BY TH B O S 2002-2003
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UNIT TITLE: 140 ELECTION ADMIN & REGISTRATION						
FUNCTION: GENERAL						
ACTIVITY: ELECTIONS						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	257365	316328	289,594	323,625	321,964	321,964
SERVICES AND SUPPLIES	350025	719275	595,755	492,430	485,930	485,930
OTHER CHARGES	17997	11623	11,137	13,296	13,296	13,296
FIXED ASSETS	10015	105000	0	0	0	0
OTHER FINANCING USES	0	25000	0	0	0	0
TOTAL EXPENDITURES*****	\$635402	\$1177226	\$896,486	\$829,351	\$821,190	\$821,190
INTERGOVERNMENTAL REVENUES	226541	13544	36,157	69,000	69,000	69,000
CHARGES FOR SERVICES	29643	186010	260,344	17,300	17,300	17,300
MISCELLANEOUS REVENUES	365	0	0	0	0	0
OTHER FINANCING SRCS SALE F/A	108	0	0	0	0	0
TOTAL REVENUES*****	\$256658	\$199554	\$296,501	\$86,300	\$86,300	\$86,300
ELECTION ADMIN & REGISTRATION EXP OVER (UNDER) REV	\$378744	\$977672	\$599,985	\$743,051	\$734,890	\$734,890
=====						