

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 \$28,742,255 that reflect the County's share of support for non-General Fund operations in the amount of \$24,183,107. In addition, there are general county expenses of \$3.5 million that include: 1) a \$1.5 million carryover allocation as a contribution to the City of Redding as part of the cooperative effort to build a new Library partially funded with State Library Bond Act money, 2) an allocation of \$523,148 as this county's estimated share of the federal penalty to California for failure to have an automated Child Support system in place, and 3) an unallocated appropriation of \$1.5 million as this county's share of the state's budget deficit solution.

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 (\$15,535,916) 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 \$5.4 million, toward a total program budget of over \$72.5 million.

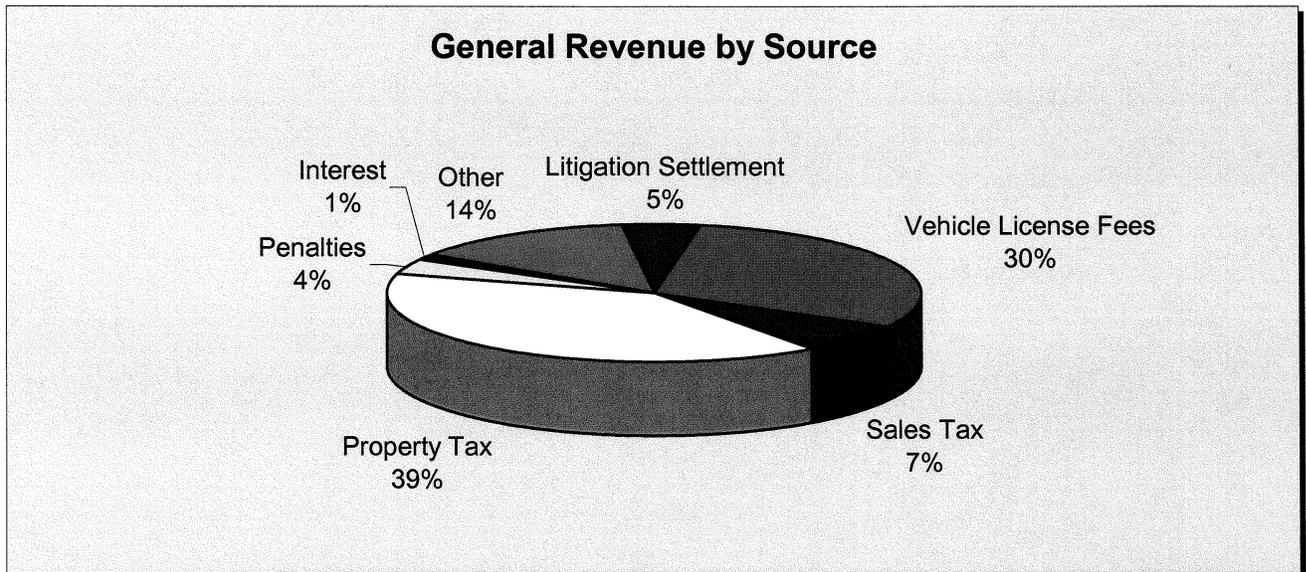
Fund Allocation	Amount
Public Safety	\$15,535,916
Social Services	5,376,420
County Fire	1,729,012
Resource Management	763,340
Shasta County Health Care	156,351
Library	600,000
Mental Health	280,560
Public Health	381,971
Capital Projects	359,537
Total	\$25,183,107

General Purpose revenue, as approved, totals \$36,480,869 for the FY 2003-2004 budget. It is important to note that after subtracting subsidies, contributions, and general payments from anticipated revenue there is \$7.7 million, or 21 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 \$18,446,369, up only \$282,426 over last year's adjusted budget. This leveling is a reflection of the national economy that has slowed considerably since last year. In particular, we have seen a reduction in sales tax receipts in the past twelve months. The projection for FY 2003-2004 is \$2.56 million, slightly less than the actual collections for FY 2000-01.

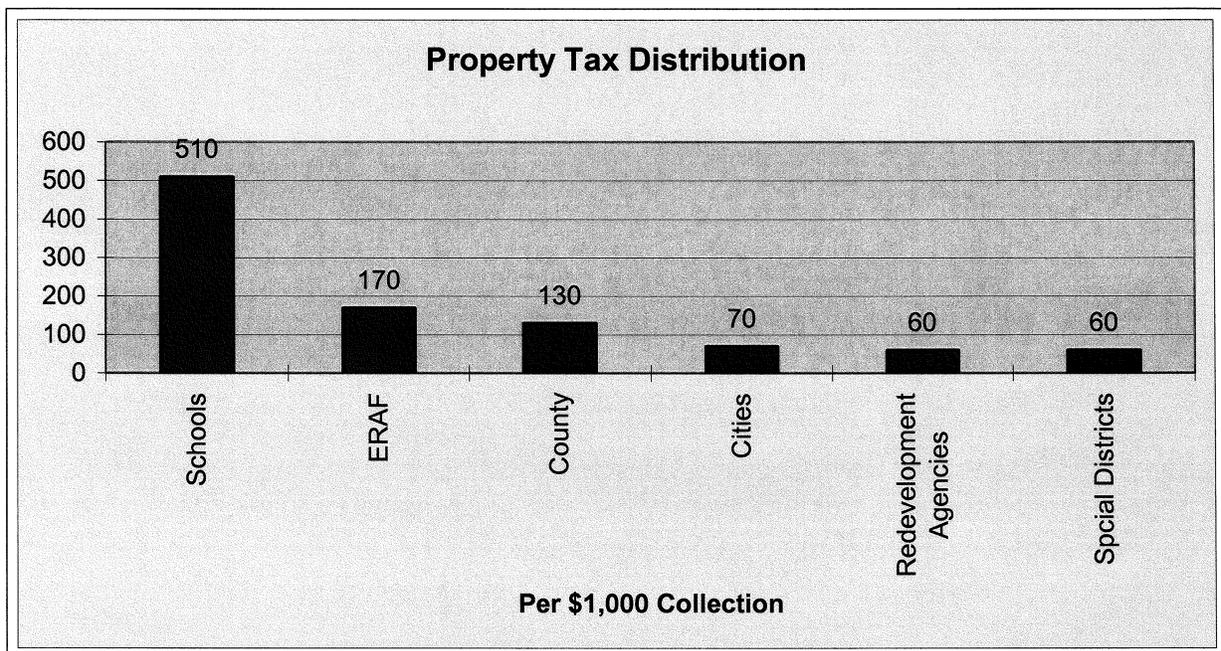
Interest earnings have decreased dramatically over the past year. General market conditions, combined with the requirement that public funds be kept in very secure investments have reduced the projected revenue from interest earnings to \$500,000 for FY 2003-2004.

The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit. The graph shows that 39 percent of general purpose revenue is derived from property taxes; 30 percent comes from State motor vehicle license fees; 7 percent from sales tax; 4 percent from property tax penalties; 1 percent from interest earned; 5 percent from litigation settlement; and 14 percent from other government sources that include: transient occupancy tax, \$600,000; documentary transfer tax, \$750,000; 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 through a combination of School and Educational Revenue Augmentation Fund (ERAF) apportionments, 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 was **\$12,284,040** for an accumulated total of **\$107,630,408**. The FY 2003-2004 ERAF shift will not be available until late summer; however, using historical trends, it will likely be in the range of \$12.9 million.

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 legislature and governor are grappling with a record setting budget deficit. This budget takes into consideration some of the items that are under discussion at the state, such as the 25 percent share of the state's Child Support penalty levied by the federal government for lack of a coordinated statewide electronic system. This is in addition to the many program related reductions that have been built into the FY 2003-2004 county budget.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. A reduction in Federal Land in-lieu tax in the amount of \$175,039 was made to match BLM's payment schedule. This was offset against Unallocated Expenditures. Tobacco Litigation funds in the amount of \$1.7 million were transferred to the Tobacco Settlement budget unit.

Additional revenue was allocated to fund additional costs for Economic Development for Shasta County Wonderland \$500, and JPA requirements, \$96; Elections for set-up fees for the voter system, \$30,447; Indigent Defense for increases to the newly negotiated public defender contracts, \$52,848; Veterans Services \$5,849 for health insurance premiums increase and roof repairs; and Shasta Community Health Center to reflect FY 2002/03 expenses incurred but not budgeted, \$50,000. The Fire Zone #1 received an additional allocation of \$88,000 for the purchase of fire safety equipment and one utility truck.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING SUMMARY
BUDGET FOR THE FISCAL YEAR 2003 - 2004

STATE CONTROLLER	ACTUAL	ACTUAL	ACTUAL	BUDGET	CAO	ADOPTED
COUNTY BUDGET ACT (1985)	EXP/REV	BUDGET	EXP/REV	REQUESTS	RECOMMENDS	BY TH B O S
	2001-2002	2002-2003	2002-2003	2003-2004	2003-2004	2003-2004
UNIT TITLE: 100 NON-PROG REV/TRANS OUT						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
OTHER CHARGES	2819265	2,090,009	140,009	2,059,148	3,331,439	3,331,439
OTHER FINANCING USES	24024700	25,225,137	24,872,204	25,191,348	25,096,037	25,096,037
TOTAL EXPENDITURES*****	\$26,843,965	\$27,315,146	\$25,012,213	\$27,250,496	\$28,427,476	\$28,427,476
TAXES	17752485	18,268,151	19,115,435	18,535,631	18,446,369	18,446,369
LICENSES, PERMITS & FRANCHISES	694241	650,000	666,761	650,000	500,000	500,000
FINES, FORFEITURES & PENALTIES	1914671	1,312,000	1,784,456	1,312,000	1,312,000	1,312,000
REVENUE FROM MONEY & PROPERTY	1354061	1,808,000	545,365	509,500	509,500	509,500
INTERGOVERNMENTAL REVENUES	12302400	13,207,000	13,174,434	13,922,000	13,746,961	13,746,961
CHARGES FOR SERVICES	159589	55,000	158,101	55,000	55,000	55,000
MISCELLANEOUS REVENUES	2129732	1,700,000	2,014,044	1,700,000	0	0
OTHR FINANCING SOURCES TRAN IN	33719	82,913	82,913	36,000	36,000	36,000
OTHER FINANCING SRCS SALE F/A	0	0	405	0	0	0
TOTAL REVENUES*****	\$36,340,897	\$37,083,064	\$37,541,913	\$36,720,131	\$34,605,830	\$34,605,830
NON-PROG REV/TRANS OUT EXP OVER (UNDER) REV	(\$9,496,932)	(\$9,767,918)	(\$12,529,700)	(\$9,469,635)	(\$6,178,354)	(\$6,178,354)

**BOARD OF SUPERVISORS
Budget Unit 101**

Patricia A. "Trish" Clarke

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 2003-2004 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.

Board memberships requested for FY 2003-2004 total \$31,618 and include the following organizations: Regional Council of Rural Counties, Northern California Supervisors' Association, California State Association of Counties, and the National Association of Counties. Membership and participation in these organizations is essential to the mission of the Board.

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.

SUMMARY OF RECOMMENDATIONS

The CAO Recommended Budget is as requested by the Board Chairman.

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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2003 - 2004

	ACTUAL EXP/REV 2001-2002	ACTUAL BUDGET 2002-2003	ACTUAL EXP/REV 2002-2003	BUDGET REQUESTS 2003-2004	CAO RECOMMENDS 2003-2004	ADOPTED BY TH B O S 2003-2004
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
UNIT TITLE: 101 BOARD OF SUPERVISORS						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	336331	349,731	347,664	355,129	355,129	355,129
SERVICES AND SUPPLIES	101266	147,470	122,994	133,276	133,276	133,276
OTHER CHARGES	-16253	67,750	67,750	76,302	76,302	76,302
TOTAL EXPENDITURES*****	\$421,345	\$564,951	\$538,407	\$564,707	\$564,707	\$564,707
BOARD OF SUPERVISORS EXP OVER (UNDER) REV	\$421,345	\$564,951	\$538,407	\$564,707	\$564,707	\$564,707

COUNTY ADMINISTRATIVE OFFICE
Budget Unit 102

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

Requested Salaries and Benefits for FY 2003-2004 reflects the transfer of one Administrative Secretary I position from the CAO to the Clerk of the Board budget unit. The transfer is for the entire year (26 pay periods) and totals \$33,228. Also, included is an allocation of \$5,000 for "Extra Help" that supports the services of an individual that works a few hours per week on an as "needed basis."

The Services and Supplies area is requested at \$163,355, or \$4,613 more than the FY 2002-2003 adjusted budget. The modest increase is spread among many accounts in this category. The CAO's A-87 cost reimbursement offset increased from \$688,572 to \$820,963, in effect lowering the overall cost of operations for this department by \$132,391.

Revenue generated through the A-87 cost reimbursement increased by \$10,248. The requested net cost for the Administrative Office for FY 2003-2004 is a negative (\$24,969).

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.

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 2003 - 2004

	ACTUAL EXP/REV 2001-2002	ACTUAL BUDGET 2002-2003	ACTUAL EXP/REV 2002-2003	BUDGET REQUESTS 2003-2004	CAO RECOMMENDS 2003-2004	ADOPTED BY TH B O S 2003-2004
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
UNIT TITLE: 102 COUNTY ADMINISTRATIVE OFFICE						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	545986	695,221	612,657	695,085	695,085	695,085
SERVICES AND SUPPLIES	139546	152,242	121,027	163,355	163,355	163,355
INTRAFUND TRANSFERS	-717303	-706,457	-729,355	-820,963	-820,963	-820,963
OTHER FINANCING USES	0	6,500	0	0	0	0
TOTAL EXPENDITURES*****	(\$31,770)	\$147,506	\$4,328	\$37,477	\$37,477	\$37,477
CHARGES FOR SERVICES	0	0	393	0	0	0
MISCELLANEOUS REVENUES	37000	52,248	18,806	62,446	62,446	62,446
TOTAL REVENUES*****	\$37,000	\$52,248	\$19,200	\$62,446	\$62,446	\$62,446
COUNTY ADMINISTRATIVE OFFICE EXP OVER (UNDER) REV	(\$68,770)	\$95,258	(\$14,872)	(\$24,969)	(\$24,969)	(\$24,969)

CLERK OF THE BOARD
Budget Unit 103

H. Douglas Latimer

Clerk of the Board

PROGRAM DESCRIPTION

The Clerk of the Board, a division of the County Administrative Office (CAO), 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 contact 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 funding of one additional staff member. The position was transferred from the Administrative Office to the Clerk of the Board division in FY 2002-2003 to provide support to members of the Board of Supervisors.

Other requested allocations are consistent with the on-going operation of this department. The net cost of the Clerk of the Board is \$31,000 higher than FY 2002-2003, or roughly the amount of salaries and benefits transferred from the CAO.

SUMMARY OF RECOMMENDATIONS

Recommended appropriations 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.

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 2003 - 2004

	ACTUAL EXP/REV 2001-2002	ACTUAL BUDGET 2002-2003	ACTUAL EXP/REV 2002-2003	BUDGET REQUESTS 2003-2004	CAO RECOMMENDS 2003-2004	ADOPTED BY TH B O S 2003-2004
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
UNIT TITLE: 103 CLERK OF THE BOARD FUNCTION: GENERAL ACTIVITY: LEGISLATIVE & ADMINISTRATIVE FUND:0060 GENERAL						
SALARIES AND BENEFITS	144,533	165,135	145,333	194,403	194,403	194,403
SERVICES AND SUPPLIES	48,430	47,313	42,916	45,356	45,356	45,356
OTHER CHARGES	3,317	5,821	5,821	8,541	8,541	8,541
INTRAFUND TRANSFERS	-1,432	0	-1,260	0	0	0
TOTAL EXPENDITURES*****	\$194,849	\$218,269	\$192,809	\$248,300	\$248,300	\$248,300
INTERGOVERNMENTAL REVENUES	2,071	2,000	25,757	0	0	0
CHARGES FOR SERVICES	12,476	10,050	11,245	10,950	10,950	10,950
MISCELLANEOUS REVENUES	903	1,800	350	1,900	1,900	1,900
TOTAL REVENUES*****	15,450	13,850	37,353	12,850	12,850	12,850
CLERK OF THE BOARD EXP OVER (UNDER) REV	179,399	204,419	155,457	235,450	235,450	235,450

AUDITOR-CONTROLLER
Budget Unit 110

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 2003-2004 budget request for the Auditor-Controller includes resources sufficient to fund existing operations. Net of the A-87 Cost Allocation offset to this department for the requested appropriations were up by a modest \$78,620. In the Services and Supplies area, Information Systems is estimated to increase by over \$27,000, an indicator of this department's dependence upon electronic information processing. Other modest increases are spread among many accounts in this category.

The A-87 cost reimbursement to the department is estimated to increase by over \$217,000 for FY 2003-2004. This is the sum charged out through the organization for services provided by the Auditor-Controller for such services as claims processing and payroll functions.

The total net cost requested for next year's operations is \$396,005, or \$203,320 less than approved for FY 2002-2003.

SUMMARY OF RECOMMENDATIONS

The Recommended budget includes funding for existing staffing allocations; therefore, the Salaries and Benefits area is as requested. Modifications to several Services and Supplies accounts result in a decrease to this category of \$11,400. For the most part these reductions are minor and should not be the cause of a reduction of the level of service provided to the user departments.

Recommended revenue, the bulk of which is derived from A-87 cost reimbursements, is as requested by the Department Head.

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.

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 2003 - 2004

	ACTUAL EXP/REV 2001-2002	ACTUAL BUDGET 2002-2003	ACTUAL EXP/REV 2002-2003	BUDGET REQUESTS 2003-2004	CAO RECOMMENDS 2003-2004	ADOPTED BY TH B O S 2003-2004
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
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UNIT TITLE: 110 AUDITOR CONTROLLER						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	1151307	1,245,396	1,245,396	1,396,497	1,396,497	1,396,497
SERVICES AND SUPPLIES	609182	654,760	652,142	677,277	665,877	665,877
FIXED ASSETS	11535	43,361	43,361	0	0	0
INTRAFUND TRANSFERS	-987128	-1,057,339	-1,057,339	-1,405,362	-1,405,362	-1,405,362
OTHER FINANCING USES	0	6,002	6,002	0	0	0
TOTAL EXPENDITURES*****	\$784,896	\$892,180	\$889,562	\$668,412	\$657,012	\$657,012
INTERGOVERNMENTAL REVENUES	3389	2,000	21,530	0	0	0
CHARGES FOR SERVICES	110518	104,000	119,008	100,025	100,025	100,025
MISCELLANEOUS REVENUES	272409	102,186	232,603	172,382	172,382	172,382
OTHER FINANCING SRCS SALE F/A	2	0	0	0	0	0
TOTAL REVENUES*****	\$386,319	\$208,186	\$373,141	\$272,407	\$272,407	\$272,407
AUDITOR CONTROLLER EXP OVER (UNDER) REV	\$398,577	\$683,994	\$516,421	\$396,005	\$384,605	\$384,605

TREASURER-TAX COLLECTOR
Budget Unit 111

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 2003-2004 budget includes sufficient appropriations to continue operations at approximately the same level as the previous year. Slight increases have occurred throughout the accounts; however, they are offset through increased revenue.

As requested, the net cost for this unit is approximately \$41,000 less than FY 2002-2003.

SUMMARY OF RECOMMENDATIONS

Late in FY 2002-2003 an opportunity was presented to the Treasurer-Tax Collector that would enable her to purchase an electronic check encoding/check recording system. Much of the cost of this system would be under-written through funds received from the Social Services Department (\$20,000+). Because the Social Services funds must be spent prior to the end of FY 2002-2003, a loan from the Productivity Improvement Program (PIP) would be made for the balance and the purchase made. The total amount borrowed from the PIP will be budgeted and repaid in FY 2003-2004 with offsetting revenue in the Treasurer's Investment Service Fees account, effectively making the transaction General Fund neutral.

The new system will allow encoding to occur within the Treasurer's Office thus producing a savings on check charges from the bank as well as staff time involved with check handling. In addition, checks will be imaged electronically, indexed, and stored in data files for easy and quick access.

A \$4,000 increase was recommended for a Services and Supplies account as well as an offsetting revenue account. These adjustments result from the Tax Collector's plan to have another tax sale in FY 2003-2004.

These adjustments result in no change to the department's net cost for the coming year.

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 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 2003 - 2004

	ACTUAL EXP/REV 2001-2002	ACTUAL BUDGET 2002-2003	ACTUAL EXP/REV 2002-2003	BUDGET REQUESTS 2003-2004	CAO RECOMMENDS 2003-2004	ADOPTED BY TH B O S 2003-2004
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
UNIT TITLE: 111 TREASURER TAX COLLECTOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	587399	643,531	605,269	659,734	665,820	665,820
SERVICES AND SUPPLIES	642129	724,907	720,100	808,535	812,535	812,535
INTRAFUND TRANSFERS	-116970	-149,282	-147,039	-157,717	-157,717	-157,717
TOTAL EXPENDITURES*****	\$1,112,558	\$1,219,156	\$1,178,330	\$1,310,552	\$1,320,638	\$1,320,638
FINES, FORFEITURES & PENALTIES	88639	96,441	115,401	90,000	90,000	90,000
INTERGOVERNMENTAL REVENUES	4790	3,000	10,437	0	0	0
CHARGES FOR SERVICES	823425	773,770	882,320	914,794	924,880	924,880
MISCELLANEOUS REVENUES	16558	6,872	18,018	7,740	7,740	7,740
TOTAL REVENUES*****	\$933,412	\$880,083	\$1,026,176	\$1,012,534	\$1,022,620	\$1,022,620
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$179,146	\$339,073	\$152,154	\$298,018	\$298,018	\$298,018

**ASSESSOR/RECORDER
ASSESSOR
Budget Unit 112**

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 2002-2003 there were 104,642 locally assessed properties in Shasta County with a taxable value of \$10,002,081,856 generating over \$100 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 2003-2004 is approximately \$3.2 million. Of that amount, \$2.7 million is for the general operations unit and \$469,400 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 with the State 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. Also, included is a request of \$10,140 for run-out (termination) pay for a long-term employee that is retiring.

The Services and Supplies category is requested at \$57,388 less 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 computer "server" and one printer each funded through the "loan" program.

A cost offset to the Assessor's budget in the amount of \$105,055 is for the administrative services provided to the Recorder's division and paid for from revenue generation of that department.

Requested revenue is \$64,180 higher than the FY 2002-2003 adjusted budget. Of the total requested revenue amount of nearly \$1.1 million, \$469,399 is attributable to the state

"loan" program. The remaining \$607,035 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. It is recommended that the Termination Pay allocation in the amount of \$10,140 be deleted. This amount will be made up through salary savings that accrue from the position being vacated.

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.

COUNTY OF SHASTA SCHEDULE 9
 REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2003 - 2004

	ACTUAL EXP/REV 2001-2002	ACTUAL BUDGET 2002-2003	ACTUAL EXP/REV 2002-2003	BUDGET REQUESTS 2003-2004	CAO RECOMMENDS 2003-2004	ADOPTED BY TH B O S 2003-2004
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
UNIT TITLE: 112 ASSESSOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	2122038	2,364,285	2,237,851	2,485,875	2,475,735	2,475,735
SERVICES AND SUPPLIES	593456	749,598	533,350	692,210	692,210	692,210
OTHER CHARGES	90998	91,077	91,077	104,855	104,855	104,855
FIXED ASSETS	45977	5,000	3,484	9,800	9,800	9,800
INTRAFUND TRANSFERS	-80279	-70,414	-70,340	-106,855	-106,855	-106,855
TOTAL EXPENDITURES*****	\$2,772,190	\$3,139,546	\$2,795,422	\$3,185,885	\$3,175,745	\$3,175,745
INTERGOVERNMENTAL REVENUES	339499	464,049	303,227	469,399	469,399	469,399
CHARGES FOR SERVICES	616213	548,205	702,143	607,035	607,035	607,035
MISCELLANEOUS REVENUES	48	0	296	0	0	0
OTHER FINANCING SRCS SALE F/A	0	0	3	0	0	0
TOTAL REVENUES*****	\$955,760	\$1,012,254	\$1,005,669	\$1,076,434	\$1,076,434	\$1,076,434
ASSESSOR EXP OVER (UNDER) REV	\$1,816,430	\$2,127,292	\$1,789,752	\$2,109,451	\$2,099,311	\$2,099,311

**SUPPORT SERVICES
PURCHASING DIVISION
Budget Unit 113**

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

The net cost requested for Purchasing for FY 2003-2004 is minus \$12,829. Even after taking into consideration fluctuation that occurs in A-87 cost reimbursements, this division did an excellent job in achieving the goal of no increased net cost given during budget orientation this year.

Salaries and Benefits will fund existing staff at the appropriate rates projected for the coming year. The Services and Supplies category is requested at nearly \$11,000 below FY 2002-2003.

SUMMARY OF RECOMMENDATIONS

The 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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2003 - 2004

STATE CONTROLLER	ACTUAL	ACTUAL	ACTUAL	BUDGET	CAO	ADOPTED
COUNTY BUDGET ACT (1985)	EXP/REV	BUDGET	EXP/REV	REQUESTS	RECOMMENDS	BY TH B O S
	2001-2002	2002-2003	2002-2003	2003-2004	2003-2004	2003-2004
UNIT TITLE: 113 PURCHASING						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	146415	160,592	158,705	168,853	168,853	168,853
SERVICES AND SUPPLIES	39061	50,790	34,271	39,820	39,820	39,820
INTRAFUND TRANSFERS	-98601	-114,684	-117,548	-144,119	-144,119	-144,119
TOTAL EXPENDITURES*****	\$86,874	\$96,698	\$75,427	\$64,554	\$64,554	\$64,554
MISCELLANEOUS REVENUES	67425	89,834	83,814	77,383	77,383	77,383
TOTAL REVENUES*****	\$67,425	\$89,834	\$83,814	\$77,383	\$77,383	\$77,383
PURCHASING EXP OVER (UNDER) REV	\$19,449	\$6,864	(\$8,386)	(\$12,829)	(\$12,829)	(\$12,829)

**COUNTY COUNSEL
Budget Unit 120**

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 2003-2004 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. Requested appropriations for this category are up only \$2,300 from the previous year.

The A-87 cost reimbursement for County Counsel is up by nearly \$330,000 from last fiscal year. This results in a negative net cost for this unit of \$(93,703), or a swing of \$344,000 from FY 2002-2003.

SUMMARY OF RECOMMENDATIONS

The 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 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 2003 - 2004

STATE CONTROLLER	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY TH B O S
COUNTY BUDGET ACT (1985)	2001-2002	2002-2003	2002-2003	2003-2004	2003-2004	2003-2004
UNIT TITLE: 120 COUNTY COUNSEL						
FUNCTION: GENERAL						
ACTIVITY: COUNSEL						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	856057	928,783	905,032	963,786	977,166	977,166
SERVICES AND SUPPLIES	127839	144,211	130,446	146,519	143,574	143,574
INTRAFUND TRANSFERS	-501774	-785,046	-816,895	-1,114,894	-1,121,786	-1,121,786
TOTAL EXPENDITURES*****	\$482,121	\$287,948	\$218,583	(\$4,589)	(\$1,046)	(\$1,046)
CHARGES FOR SERVICES	10273	8,000	19,121	10,000	13,543	13,543
MISCELLANEOUS REVENUES	-37740	29,536	2,273	79,114	79,114	79,114
TOTAL REVENUES*****	(\$27,467)	\$37,536	\$21,394	\$89,114	\$92,657	\$92,657
COUNTY COUNSEL EXP OVER (UNDER) REV	\$509,588	\$250,412	\$197,189	(\$93,703)	(\$93,703)	(\$93,703)

**SUPPORT SERVICES
PERSONNEL DIVISION
Budget Unit 130**

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 requests \$5,000 in Extra Help and \$3,000 in Overtime expenses in addition to Regular Salaries.

There are changes to Services and Supplies accounts to fund activities unique to this department, i.e., Labor Management Negotiations, Fingerprinting, Pre-employment Physicals, etc. Expenses in many of these accounts are dependent upon activity occurring in the labor/management arena as well as the level of hiring activity among County departments.

Overall, the net cost for this unit is requested at \$175,788, an increase of \$95,616 over the previous year's appropriation.

SUMMARY OF RECOMMENDATIONS

The recommended budget reflects Salaries and Benefits as projected by the Auditor-Controller. Extra Help and Overtime appropriations totaling \$8,000 requested by the department are not recommended.

Various changes in the Services and Supplies area result in a reduction of \$71,676. Some of the items reduced are directly related to recruitment and hiring activity, which may be down considering the budget issues affecting all levels of government in California. One item for which funding is eliminated is management training. A \$20,000 allocation was included in the FY 2002-2003 budget and is again requested in FY 2003-2004. Although this program has merit and should be considered again in the future, it is not recommended for funding in FY 2003-2004.

Because some "charge-back" accounts have been reduced in the Services and Supplies area of this budget, so is the Cost Applied line reduced. This account reflects the charges

for services directly billed and paid by departments using Personnel services.

The recommended net cost for FY 2003-2004 is \$131,662, a reduction of \$44,126 from the total 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.

COUNTY OF SHASTA SCHEDULE 9
 REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2003 - 2004

	ACTUAL EXP/REV 2001-2002	ACTUAL BUDGET 2002-2003	ACTUAL EXP/REV 2002-2003	BUDGET REQUESTS 2003-2004	CAO RECOMMENDS 2003-2004	ADOPTED BY TH B O S 2003-2004
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
UNIT TITLE: 130 PERSONNEL						
FUNCTION: GENERAL						
ACTIVITY: PERSONNEL						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	417758	462,742	443,179	503,698	498,248	498,248
SERVICES AND SUPPLIES	546322	750,399	448,970	657,550	585,874	585,874
FIXED ASSETS	0	2,500	2,500	0	0	0
INTRAFUND TRANSFERS	-1237318	-1,079,642	-846,261	-945,566	-912,566	-912,566
TOTAL EXPENDITURES*****	(\$273,237)	\$135,999	\$48,388	\$215,682	\$171,556	\$171,556
CHARGES FOR SERVICES	0	0	64,041	0	0	0
MISCELLANEOUS REVENUES	33335	55,827	10,030	39,894	39,894	39,894
TOTAL REVENUES*****	\$33,335	\$55,827	\$74,070	\$39,894	\$39,894	\$39,894
PERSONNEL EXP OVER (UNDER) REV	(\$306,572)	\$80,172	(\$25,682)	\$175,788	\$131,662	\$131,662

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

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

FY 2003-2004 is a two-election fiscal year. The first election is in November 2003 and is the unified district election law "UDEL" election which is for schools, special districts, and the City of Shasta Lake. The second is the presidential primary, which occurs in March.

The budget year ending June 30, 2003, contains projected costs for the new voting system that is required to be implemented prior to the March 2004 Primary Election as the result of the desertification of the Votomatic voting system. The new voting system is expected to cost \$1.7 million of which \$1.16 million will be paid from the State Voting Modernization Fund. The balance will very likely be funded through a Federal Help America Vote (HAVA) grant.

The budget request includes \$33,018 for a new position allocated to the department at the end of FY 2002-2003. This position is necessary to receive, inventory, and maintain the 438 Direct Recording Election (DRE) devices and to prepare each machine for the next election cycle.

In addition to the added position, the department is requesting \$50,000 for Extra Help and \$2,000 for Overtime expense. The requirement for the high allocation of Extra Help is created by the combination of it being a two-election year in addition to the implementation of new equipment and technology.

Revenue is requested at a rate reflective of a primary election year. Net County costs are requested to be \$988,174 for FY 2003-2004.

SUMMARY OF RECOMMENDATIONS

The recommended budget is as requested by the department head with the exception of the State Mandated Cost Reimbursement in the amount of \$93,000. The State has indicated that it will not be paying local government for mandated costs. The amount owed will accumulate with interest for payment in some future period.

Elimination of the cost reimbursement brings the total Net County Cost to \$1,081,174 for FY 2003-2004.

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 produced several serious product vendors. The selection committee has identified a vendor, and the Registrar is currently in contract negotiations.

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. Each precinct must have a minimum of one machine capable of allowing disabled voters to vote without personal assistance.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Increases to this budget unit include a mandatory election set-up fee of \$45,850 for the newly purchased voter system of which the schools and special districts will provide an offset of \$22,925 in revenue for their share of the system. \$3,550 is needed to rewire the storage room to accommodate the new voting system. Also included is \$3,972 for negotiated health insurance premium increases.

It was noted that costs associated with the recall and special elections have not been included in this budget. It is anticipated that the recall election will cost \$225,000 alone. Budget adjustments will be presented to the Board in the future as the election costs materialize.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING SUMMARY
BUDGET FOR THE FISCAL YEAR 2003 - 2004

STATE CONTROLLER	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY TH B O S
COUNTY BUDGET ACT (1985)	2001-2002	2002-2003	2002-2003	2003-2004	2003-2004	2003-2004
UNIT TITLE: 140 ELECTION ADMIN & REGISTRATION						
FUNCTION: GENERAL						
ACTIVITY: ELECTIONS						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	289,594	321,964	299,286	393,574	397,546	397,546
SERVICES AND SUPPLIES	595,755	705,318	390,045	824,707	879,107	879,107
OTHER CHARGES	11,137	13,296	13,296	29,093	29,093	29,093
FIXED ASSETS	0	1,503,678	0	0	0	0
OTHER FINANCING USES	0	9,000	6,555	0	0	0
TOTAL EXPENDITURES*****	\$896,486	\$2,553,256	\$709,182	\$1,247,374	\$1,305,746	\$1,305,746
INTERGOVERNMENTAL REVENUES	36,157	1,788,066	196,474	93,000	0	0
CHARGES FOR SERVICES	260,344	17,300	32,211	166,200	189,125	189,125
OTHER FINANCING SRCS SALE F/A	0	0	3	0	0	0
TOTAL REVENUES*****	\$296,501	\$1,805,366	\$228,688	\$259,200	\$189,125	\$189,125
ELECTION ADMIN & REGISTRATION EXP OVER (UNDER) REV	\$599,985	\$747,890	\$480,495	\$988,174	\$1,116,621	\$1,116,621