

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 license fees, 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

As the County enters into the second of an estimated three-year State fiscal crisis, county department requests for funding continue to exceed available resources. On May 4, 2004, the County Administrative Office conducted a workshop to provide the Board with an overview of county-wide expenditure and revenue trends and receive Board direction on funding strategies. During the workshop, the Board agreed to utilize a number of funding resources to address "mission critical" funding deficiencies. Board authorized funding resources include: 1) Reserve \$500,000 in Unallocated Expenditures within General Revenue Budget Unit 100 for the Public Defender; 2) Utilize \$4.5 million of available General Fund – General Purpose fund balance; 3) Utilize \$300,000 in Recorder Fees offered by the Assessor-Recorder; and 4) Utilize \$900,000 of the Tobacco 15% Community Grant Designation funds. In addition, property tax revenue was augmented by \$2 million in response to the latest "ERAF II" property tax shift redistribution formula including cities and redevelopment agencies. Almost \$5.7 million in additional General Fund resources were allocated to County departments based on their identified "mission critical" needs. General Fund transfers-out totaling \$4,885,769 are identified within the CAO recommended portion of the General Revenue Budget Unit and are included in the narrative below. The remaining \$900,000 is identified within the individual General Fund operating department budgets.

Included in this budget are total recommended appropriations of \$31,008,644 that reflect the County's share of support for non-General Fund operations in the amount of \$28,317,649. In addition, there are general county appropriations of \$2.7 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 \$548,399 as this county's estimated share of the federal penalty to California for failure to have an automated Child Support system in place, 3) an allocation of \$106,596 for the county's contribution to the In-Home Supportive Services Public Authority, and 4) an unallocated expenditure appropriation

of \$500,000 reserved for costs associated with the establishment of an in-house Public Defender's Office.

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 (\$19,187,206) 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 \$5.1 million, toward a total program budget of over \$75.1 million.

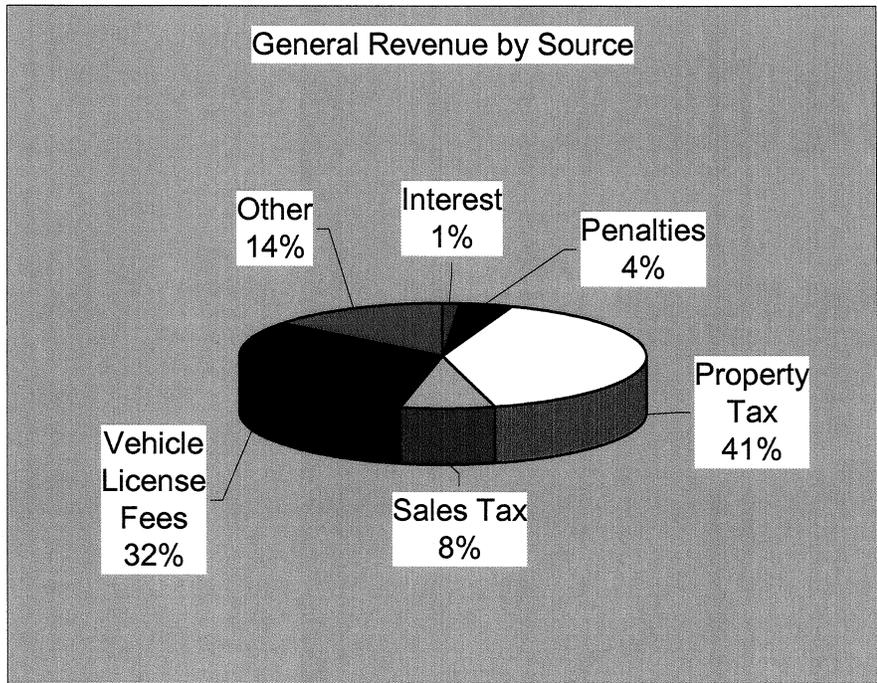
Fund Allocation	Amount
Public Safety	\$19,187,206
Social Services	5,087,991
County Fire	1,681,762
Resource Management	719,700
Shasta County Health Care	0
Library	655,339
Mental Health	288,822
Public Health	606,493
Capital Projects	90,336
Total	\$28,317,649

General Purpose revenue, as approved, totals \$34,602,200 for the FY 2004-2005 budget. It is important to note that after subtracting subsidies, contributions, and general payments from anticipated revenue there is \$3.6 million, or 10 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 \$18,104,500, a decrease of \$341,869 from last year's adjusted budget due to the proposed "ERAF II" property tax shift. This leveling is also 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.

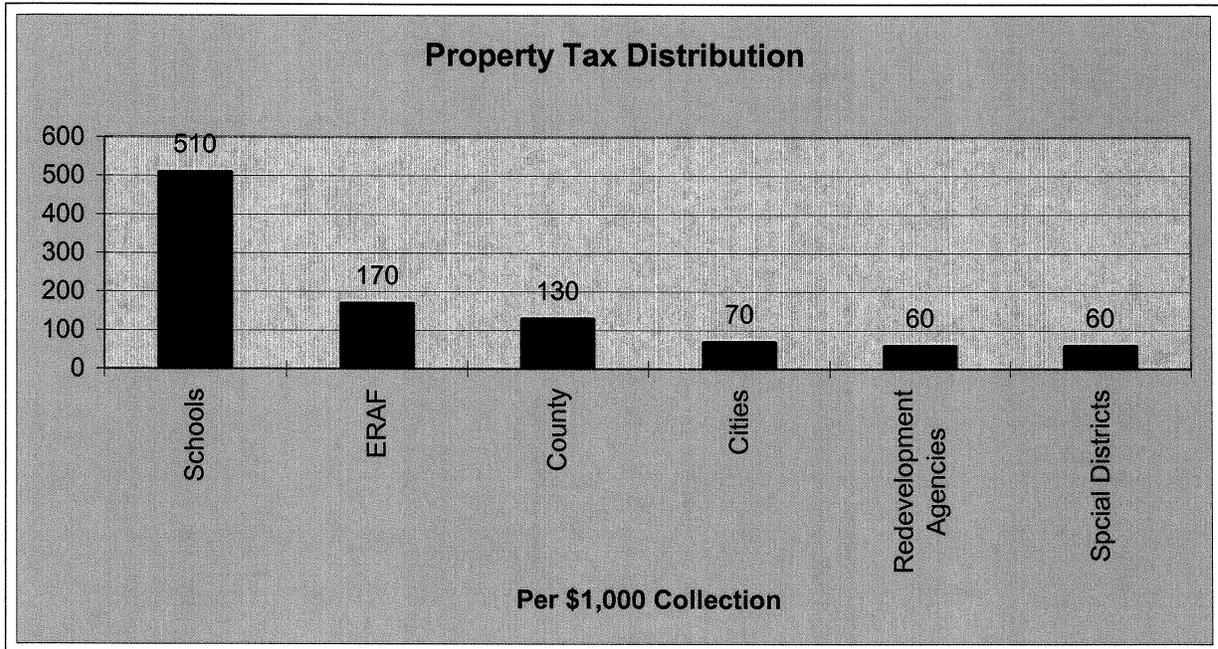
Interest earnings have decreased dramatically over the past year. General market conditions, combined with the requirement that public funds be kept in very secure investments have reduced the projected revenue from interest earnings from \$700,000 to \$500,000 for the second year in a row.

The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit. The graph shows that 41 percent (\$13.9 million) of general purpose revenue is derived from property taxes; 32 percent (\$11.2 million) comes from State motor vehicle license fees; 8 percent (\$2.6 million) from sales tax; 4 percent (\$1.4 million) from property tax penalties; 1 percent (\$500,000) from interest earned; and 14 percent (\$4.9 million) from other government sources that include: transient occupancy tax, \$550,000; 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 2003-2004 ERAF transfer was **\$13,584,259** for an accumulated total of **\$121,214,670**. The FY 2004-2005 ERAF shift is unknown at this time due to the "ERAF II", Hertzberg revenue swap and "triple flip" proposed adjustments.

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 revised distribution of the "ERAF II" property tax shift. Counties will have to weather at least one more year of State fiscal constraints. Rising health insurance, workers compensation and PERS retirement costs, un-funded SB-90 claims to the State, Court Facilities transfer negotiations with

the State Administrative Office of the Courts, increased workers compensation claims and Fleet Management replacement fund costs are some of the concerns remaining for the County in FY 2004-2005 and FY 2005-2006.

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. Child Support Sanction penalties in the amount of \$548,399 related to the automation of child support collection activities have been removed for FY 2004-2005. The federal government deferred the penalties until September 15, 2005. Additional General Fund support for Social Services was granted to provide the county match required for the Child Welfare Services augmentation (\$112,337) and CalWORKs COLA (\$8,885).

Supplemental adjustments also included \$85,000 re-budgeted within capital projects for the Public Safety roof replacement project authorized by the Board in FY 2003-2004. Remaining adjustments were technical in nature reallocating existing General Fund resources between departmental budget units.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING SUMMARY
BUDGET FOR THE FISCAL YEAR 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY TH B O S 2004-2005
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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	0	116371	116,371	0	0	0
OTHER CHARGES	140009	2465744	708,005	2,190,995	2,142,596	2,142,596
OTHER FINANCING USES	24872204	23911184	23,795,020	23,431,880	28,523,631	28,523,631
TOTAL EXPENDITURES*****	\$25012213	\$26493299	\$24,619,397	\$25,622,875	\$30,666,227	\$30,666,227
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TAXES	19115435	18563201	20,185,662	16,104,500	18,104,500	18,104,500
LICENSES, PERMITS & FRANCHISES	666761	500000	637,238	550,000	550,000	550,000
FINES, FORFEITURES & PENALTIES	1784456	1812000	2,024,409	1,426,000	1,426,000	1,426,000
REVENUE FROM MONEY & PROPERTY	545365	509500	368,376	511,700	511,700	511,700
INTERGOVERNMENTAL REVENUES	13174434	6977801	10,334,417	13,647,000	13,647,000	13,647,000
CHARGES FOR SERVICES	158101	55000	177,697	2,000	2,000	2,000
MISCELLANEOUS REVENUES	2014044	20000	113,950	20,000	20,000	20,000
OTHR FINANCING SOURCES TRAN IN	82913	1843623	1,840,253	36,000	36,000	36,000
OTHER FINANCING SRCS SALE F/A	405	0	626	305,000	305,000	305,000
TOTAL REVENUES*****	\$37541913	\$30281125	\$35,682,629	\$32,602,200	\$34,602,200	\$34,602,200
NON-PROG REV/TRANS OUT EXP OVER (UNDER) REV	\$-12529700	\$-3787826	\$-11,063,232	\$-6,979,325	\$-3,935,973	\$-3,935,973
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BOARD OF SUPERVISORS
Budget Unit 101

Glenn Hawes

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 2004-2005 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members. The net county cost associated with this budget unit has decreased by \$65,000 due to A-87 central services cost savings.

Board memberships requested for FY 2004-2005 total \$32,776 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 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY TH B O S 2004-2005
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UNIT TITLE: 101 BOARD OF SUPERVISORS						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	347664	357129	355,668	377,846	377,846	377,846
SERVICES AND SUPPLIES	122994	127242	114,833	140,323	140,323	140,323
OTHER CHARGES	67750	76302	76,302	-22,305	-22,305	-22,305
TOTAL EXPENDITURES*****	\$538407	\$560673	\$546,803	\$495,864	\$495,864	\$495,864
BOARD OF SUPERVISORS EXP OVER (UNDER) REV	\$538407	\$560673	\$546,803	\$495,864	\$495,864	\$495,864
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**COUNTY ADMINISTRATIVE OFFICE
Budget Unit 102**

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

The County Administrative Office is responsible for the operation and administration of County offices, departments, and special districts under the jurisdiction of the Board of Supervisors. The County Administrative Officer implements policy directives, and assists and advises 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 2004-2005 reflect Unallocated Salary Savings of \$129,726 in unfilled analyst and Office Assistant positions necessary to offset increased health insurance and retirement costs and stay within the VLF targeted level of expenditures. Services and Supplies requests are \$10,000 less than the FY 2003-2004 adjusted budget. The CAO's A-87 cost reimbursement decreased from \$883,409 to \$832,502, in effect increasing the overall cost of operations for this department by \$50,907.

The department identified \$52,097 in "Mission Critical" funding deficiencies to be considered for funding by the Board of Supervisors.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget reflects \$52,097 in additional funding authorized by the Board of Supervisors during the May 4, 2004, meeting to fund the Office Assistant position for FY 2004-2005. Net county cost associated with this budget unit totals \$8,464.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the CAO recommended budget.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Unallocated Salary Savings in the amount of \$77,629 were offset with an equal amount of fund balance to finance the vacant Administrative Analyst position for FY 2004-2005.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY THE B O S 2004-2005
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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	612657	658203	635,819	634,044	763,770	763,770
SERVICES AND SUPPLIES	121027	155661	122,277	154,825	154,825	154,825
INTRAFUND TRANSFERS	-729355	-820963	-821,521	-782,356	-782,356	-782,356
TOTAL EXPENDITURES*****	\$4328	\$-7099	\$-63,426	\$6,513	\$136,239	\$136,239
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INTERGOVERNMENTAL REVENUES	0	7929	7,929	0	0	0
CHARGES FOR SERVICES	393	0	0	0	0	0
MISCELLANEOUS REVENUES	18806	62446	62,316	50,146	50,146	50,146
TOTAL REVENUES*****	\$19200	\$70375	\$70,245	\$50,146	\$50,146	\$50,146
COUNTY ADMINISTRATIVE OFFICE EXP OVER (UNDER) REV	\$-14872	\$-77474	\$-133,671	\$-43,633	\$86,093	\$86,093
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**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 during regular and special meetings. In addition, the Clerk provides copies of records to the public, performs research of archival 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, and Nuisance Abatement Hearings.

BUDGET REQUESTS

The Clerk of the Board's requested budget reflects appropriations and revenue consistent with the VLF reduction figures. Utilities, Workers Compensation and other employee costs have increased to the extent that the only way the department can meet the VLF target is to reduce existing staff. The department is requesting \$46,425 in additional General Fund support to retain this filled "General Fund" Administrative Board Clerk position.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget includes \$46,425 in additional General Fund resources approved by the Board of Supervisors during the May 4, 2004, meeting to retain the Administrative Board Clerk position.

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. One Administrative Secretary I – Confidential position was replaced with an alternately staffed Administrative Board Clerk I/II – Confidential position to provide the department with greater flexibility upon relocation to the new County Administrative facility.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY THE B O S 2004-2005
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UNIT TITLE: 103 CLERK OF THE BOARD						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	145333	194403	190,875	188,599	235,024	235,024
SERVICES AND SUPPLIES	42916	44830	42,120	48,055	48,055	48,055
OTHER CHARGES	5821	8541	8,541	8,860	8,860	8,860
INTRAFUND TRANSFERS	-1260	0	-1,539	0	0	0
TOTAL EXPENDITURES*****	\$192809	\$247774	\$239,997	\$245,514	\$291,939	\$291,939
INTERGOVERNMENTAL REVENUES	25757	0	6,020	0	0	0
CHARGES FOR SERVICES	11245	10950	9,594	10,475	10,475	10,475
MISCELLANEOUS REVENUES	350	1900	234	115	115	115
TOTAL REVENUES*****	\$37353	\$12850	\$15,848	\$10,590	\$10,590	\$10,590
CLERK OF THE BOARD EXP OVER (UNDER) REV	\$155457	\$234924	\$224,149	\$234,924	\$281,349	\$281,349
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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 funds to the County Treasury; prepares County and some special district payroll, and provides accounting supervision over all County departments, agencies and special districts maintaining funds with 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 2004-2005 budget request for the Auditor-Controller complies with the VLF reduction target established by the County Administrative Office. Salaries and Benefits costs associated with retirement, health insurance and workers compensation continue to rise. The Auditor-Controller currently has two vacant Accountant Auditor positions. One position has remained vacant for the past two years despite three recruitment efforts. The other Accountant Auditor position vacancy was created in April 2004 when a seasoned employee moved out of state. This position is responsible for providing financial analysis, Grand Jury Audit and Finance support, including GASB 34 and CAO analytical support. The department does not have the financial resources to fund either of these positions. In addition, the department reduced over \$16,000 within Services and Supplies eliminating employee training and office expense appropriations to offset increased utilities and facility charges.

The A-87 cost reimbursement to the department is estimated to decrease by over \$144,000 for FY 2004-2005, providing less financial resources for the department. 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 \$358,166, consistent with the VLF reduction level of General Fund support during FY 2003-2004.

The department is requesting additional General Fund support in the amount of \$71,413 to finance "mission critical" deficiencies including one of the Accountant Auditor positions plus services and supplies.

SUMMARY OF RECOMMENDATIONS

The CAO Recommended budget includes the additional \$71,413 in General Fund support approved by the Board of Supervisors during the May 4, 2004 meeting plus a small technical adjustment. The revised net county cost figure for FY 2004-2005 is \$430,008.

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 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY TH B O S 2004-2005
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UNIT TITLE: 110 AUDITOR CONTROLLER						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	1245396	1370121	1,274,674	1,428,072	1,483,225	1,483,225
SERVICES AND SUPPLIES	652142	666243	649,418	665,541	682,230	682,230
FIXED ASSETS	43361	0	0	0	0	0
INTRAFUND TRANSFERS	-1057339	-1405362	-1,286,090	-1,260,867	-1,260,867	-1,260,867
OTHER FINANCING USES	6002	0	0	0	0	0
TOTAL EXPENDITURES*****	\$889562	\$631002	\$638,001	\$832,746	\$904,588	\$904,588
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INTERGOVERNMENTAL REVENUES	21530	0	16,634	0	0	0
CHARGES FOR SERVICES	119008	100025	128,684	286,025	286,025	286,025
MISCELLANEOUS REVENUES	232603	172382	231,887	188,555	188,555	188,555
TOTAL REVENUES*****	\$373141	\$272407	\$377,205	\$474,580	\$474,580	\$474,580
AUDITOR CONTROLLER EXP OVER (UNDER) REV	\$516421	\$358595	\$260,796	\$358,166	\$430,008	\$430,008
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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					1,074,411
11000 011000	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-36,734
Account Total 011000						1,037,677
11000 018100	BASE SALARIES & BENEFITS					81,287
11000 018100	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-2,810
Account Total 018100						78,477
11000 018201	BASE SALARIES & BENEFITS					103,784
11000 018201	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-2,259
Account Total 018201						101,525
11000 018300	BASE SALARIES & BENEFITS					176,385
11000 018300	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-7,494
Account Total 018300						168,891
11000 018400	BASE SALARIES & BENEFITS					8,061
11000 018400	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-276
Account Total 018400						7,785
11000 018500	BASE SALARIES & BENEFITS					22,910
11000 018500	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-783
Account Total 018500						22,127

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 2004-2005 budget includes sufficient appropriations to continue operations at approximately the same level as the previous year. Liability Insurance Experience savings of \$130,000 have provided the department the ability to absorb Salary and Benefit (\$75,000) and A-87 cost reimbursement (\$45,000) impacts. Slight increases have occurred throughout other accounts; however, they are offset against Public Administrator budget unit savings.

As requested, the net cost for this unit is approximately \$7,800 more than FY 2003-2004.

SUMMARY OF RECOMMENDATIONS

Technical adjustments have been made within Salaries and Benefits to reflect revised deferred compensation and health insurance figures and reclassification of three Typist Clerk positions to Property Tax Specialists.

Tax Collection Fees have been augmented in anticipation of the Tax Collector's plan to have another tax sale during FY 2004-2005.

These adjustments reduce the department's net cost for the coming year by almost \$4,000.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Treasurer's Office is continuing to work with other county departments and banking institutions to implement new programs. The department is exploring the option of credit card payments as well as implementing charges for returned checks and fees authorized under various revenue and taxation code sections.

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 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY TH B O S 2004-2005
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UNIT TITLE: 111 TREASURER TAX COLLECTOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	605269	674366	654,020	750,942	756,191	756,191
SERVICES AND SUPPLIES	720100	807289	763,439	699,565	699,584	699,584
INTRAFUND TRANSFERS	-147039	-145717	-141,048	-110,328	-110,328	-110,328
TOTAL EXPENDITURES*****	\$1178330	\$1335938	\$1,276,411	\$1,340,179	\$1,345,447	\$1,345,447
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FINES, FORFEITURES & PENALTIES	115401	90000	97,294	95,000	95,000	95,000
INTERGOVERNMENTAL REVENUES	10437	0	7,467	0	0	0
CHARGES FOR SERVICES	882320	945554	1,031,034	932,829	942,028	942,028
MISCELLANEOUS REVENUES	18018	19740	35,759	23,936	23,936	23,936
TOTAL REVENUES*****	\$1026176	\$1055294	\$1,171,555	\$1,051,765	\$1,060,964	\$1,060,964
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$152154	\$280644	\$104,856	\$288,414	\$284,483	\$284,483
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**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 status 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 2003-2004 there were 105,540 locally assessed properties in Shasta County with a taxable value of \$10,816,903,106 generating over \$129 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 2004-2005 is approximately \$3.5 million. Of that amount, \$3 million is for the general operations unit and \$532,776 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.

Salaries and Benefits have increased by \$290,000 due to cost of living, retirement, health insurance and workers compensation adjustments.

The Services and Supplies category is requested at \$4,000 less than the previous year's adjusted budget, and is spread between the general budget and the "loan" program budget. Increases in Household Expense, Maintenance of Structures, Vehicle Maintenance and Utilities within the general budget are offset by reductions within Professional Services and Transportation & Travel in the "loan" program budget.

Two scanners, a file server, a power point projector, two computer workstations and a mailing machine were budgeted within the "loan" program budget at a total cost of \$69,100.

Administrative services provided to the Recorder's Office in the amount of \$132,659 are cost applied to the Assessor's budget.

Revenues are anticipated to be up approximately \$39,000 from increases in SB 813 fees and Property Tax Administration Fees per Auditor-Controller estimates.

The Net County cost for the FY 2004-2005 Assessor's Requested Budget is an increase of \$222,117 over the FY 2003-2004 adjusted budget. In order to meet the targeted VLF reduction figure, three filled Appraiser and one filled Auditor/Appraiser position would have to be eliminated. Staff reductions will disqualify Shasta County from the State Property Tax Administration Program, because any reduction to staff below the 1994-95 level violates the maintenance of effort requirements contained in the agreement between the State and the County. The Assessor is requesting that a "mission critical" deficiency of \$222,117 be considered for funding by the Board of Supervisors.

SUMMARY OF RECOMMENDATIONS

The CAO Recommended budget includes the additional \$222,117 in County General Fund support requested by Assessor to address the "mission critical" deficiency plus adjustments necessary to correct the Workers Compensation Experience charge for FY 2004-2005.

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 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY TH B O S 2004-2005
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UNIT TITLE: 112 ASSESSOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	2237851	2475735	2,394,494	2,766,624	2,780,400	2,780,400
SERVICES AND SUPPLIES	533350	692210	483,543	696,102	682,326	682,326
OTHER CHARGES	91077	104855	104,855	102,417	102,417	102,417
FIXED ASSETS	3484	9800	7,997	69,100	69,100	69,100
INTRAFUND TRANSFERS	-70340	-106855	-105,917	-133,659	-133,659	-133,659
TOTAL EXPENDITURES*****	\$2795422	\$3175745	\$2,884,972	\$3,500,584	\$3,500,584	\$3,500,584
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INTERGOVERNMENTAL REVENUES	303227	469399	294,892	532,776	532,776	532,776
CHARGES FOR SERVICES	702143	607035	841,256	646,220	646,220	646,220
MISCELLANEOUS REVENUES	296	0	904	160	160	160
OTHER FINANCING SRCS SALE F/A	3	0	0	0	0	0
TOTAL REVENUES*****	\$1005669	\$1076434	\$1,137,052	\$1,179,156	\$1,179,156	\$1,179,156
ASSESSOR EXP OVER (UNDER) REV	\$1789752	\$2099311	\$1,747,920	\$2,321,428	\$2,321,428	\$2,321,428
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**SUPPORT SERVICES
PURCHASING DIVISION
Budget Unit 113**

Joann Davis

Director, Support Services

PROGRAM DESCRIPTION

The mission of the Purchasing Division of Support Services is "to secure quality materials and services at the lowest cost, to exemplify professionalism and integrity, and merit the trust and confidence of the employees, business community and citizens of Shasta County in a manner that complies with applicable policies and regulations." The division provides professional expertise and support for all County departments in the areas of acquisition of equipment and professional services, disposal of surplus property, and solicitation of proposals for personal service contracts.

BUDGET REQUESTS

Salaries and Benefits are \$7,100 (4%) greater than the FY 2003-2004 adjusted budget due to increased retirement, health insurance and worker's compensation costs. Purchasing is holding an Account Technician position vacant until October 2004 to absorb cost increases within the department.

Requested Services and Supplies are approximately \$2,500 less than the previous year. Reductions in A-87 cost reimbursements of \$25,000 yield a net county cost figure of \$4,981, an increase of \$27,810 from the FY 2003-2004 adjusted budget. The department requests that General Fund savings from the Personnel budget be utilized to offset the additional General Fund cost within Purchasing.

SUMMARY OF RECOMMENDATIONS

Adjustments are technical in nature.

PENDING ISSUES AND POLICY CONSIDERATIONS

The division continues to experience huge workload issues particularly in the oversight of countywide accounts such as Office Depot and Kinkos. Purchasing provides much of the account reconciliation and department billing services to ensure that these "blanket purchasing options" remain available for county departments. During the period that Support Services continues to "hold" the Account Technician vacancy, the timeline for work performed by this division will be extended affecting departments and vendors alike.

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 2004 - 2005

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2002-2003	ACTUAL BUDGET 2003-2004	ACTUAL EXP/REV 2003-2004	BUDGET REQUESTS 2004-2005	CAO RECOMMENDS 2004-2005	ADOPTED BY TH B O S 2004-2005
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UNIT TITLE: 113 PURCHASING						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	158705	158853	143,659	165,957	165,657	165,657
SERVICES AND SUPPLIES	34271	39820	30,714	37,192	37,492	37,492
INTRAFUND TRANSFERS	-117548	-144119	-140,548	-146,558	-146,558	-146,558
TOTAL EXPENDITURES*****	\$75427	\$54554	\$33,825	\$56,591	\$56,591	\$56,591
MISCELLANEOUS REVENUES	83814	77383	77,340	51,610	51,610	51,610
OTHER FINANCING SRCS SALE F/A	0	0	95	0	0	0
TOTAL REVENUES*****	\$83814	\$77383	\$77,435	\$51,610	\$51,610	\$51,610
PURCHASING EXP OVER (UNDER) REV	\$-8386	\$-22829	\$-43,609	\$4,981	\$4,981	\$4,981
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