

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 March 22, 2005, 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 was presented with a "baseline" budget proposal for FY 2005-06 that included:

- \$2 million Contingency Reserve
- \$500,000 Unallocated Expenditures for Public Defender contract "run-out" costs
- \$500,000 Reinstatement of the Child Support Sanction
- \$1.5 million General Fund debt service payment for the Administration Center
- \$1.6 million General Fund contribution to State Local Government Agreement
- FY 2004-05 level of General Fund support to departments.

The CAO and Board agreed that a \$10 million reserve was an acceptable level for Shasta County. Based on this threshold, it was determined that \$8 million in excess reserves would be available for financing over a three year period – \$ 4 million (50%) during FY 05-06, \$ 2.4 million (30%) during FY 06-07, and \$1.6 million (20%) during FY 07-08. Property tax growth in the amount of \$1.5 million was added to the \$4 million for FY 05-06 totaling \$5.5 million in available General Fund resources. The CAO recommended and Board approved General Fund financing plan included:

- \$500,000 contribution to General Reserves
- \$500,000 contribution to Workers' Compensation Reserves
- \$325,000 Unallocated Expenditure for Elections
- \$700,000 Unallocated Expenditure for State Budget funding reductions
- \$500,000 ADA Barrier Removal/Capital Improvement projects

- \$250,000 increase in Contingency Reserve for economic uncertainty
- \$2,725,000 availed to the CAO for department negotiations

The CAO recommended utilization of the \$2,725,000 is as follows:

• District Attorney	\$235,154
• Juvenile Hall	\$155,176
• Probation	\$211,452
• Crystal Creek Boys Camp	\$329,738
• County Fire	\$500,000
• Library	\$182,400
• Clerk of the Board	\$ 66,001
• Treasurer-Tax Collector	\$ 31,332
• Assessor	\$111,936
• Purchasing	\$ 7,440
• County Counsel	\$ 68,602
• Miscellaneous General	\$295,203
• County Clerk	\$ 16,658
• Victim Witness	\$ 91,678
• Animal Shelter	\$ 79,434
• Public Administrator	\$ 1,894
• SCAC A-87/Gen Fund adjust	\$ 71,428
• Farm Advisor – Ag Extension	\$ 874
• Veteran Services	\$ 822
• Contingency Reserve	<u>\$267,778</u>
	\$2,725,000

These funds are in addition to the \$1,844,757 in General Fund support approved by the Board to finance increased A-87 costs associated with new Administration Center through Central Services budget unit #199.

Included in this budget are total recommended appropriations of \$32,949,457 that reflect the County's share of support for non-General Fund operations in the amount of \$31,048,048. In addition, there are general county appropriations of \$1.9 million that include: 1) an allocation of \$500,000 for ADA Barrier Removal projects, 2) an allocation of \$92,653 for the county's contribution to the In-Home Supportive Services Public Authority, and 3) an Unallocated Expenditure appropriation of \$1,272,756 reserved for costs associated with the establishment of an in-house Public Defender's Office (\$500,000), State budget legislative reductions (\$700,000) and a state-wide Election (\$72,756).

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 (\$20,118,726) 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 \$5.2 million.

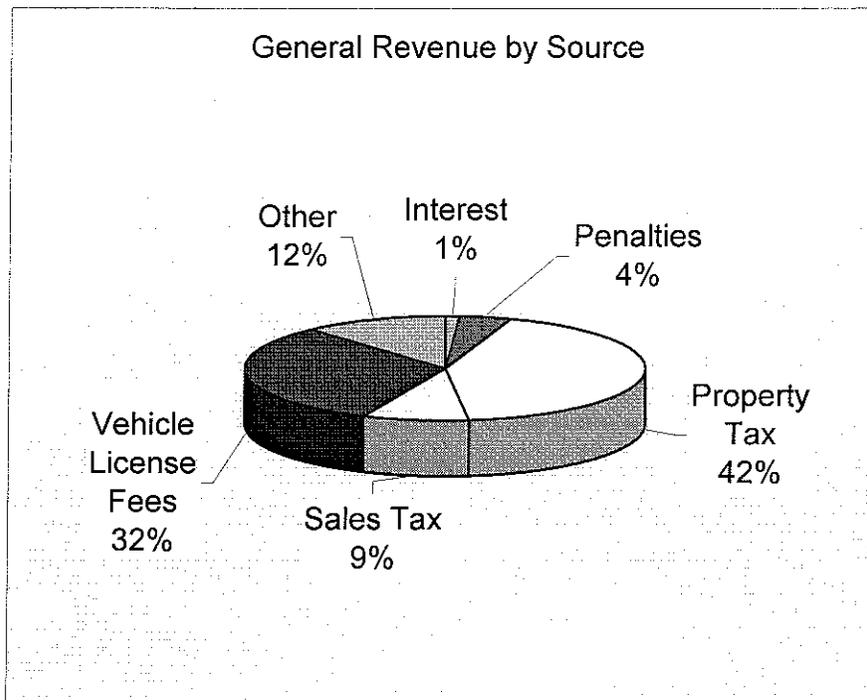
Fund Allocation	Amount
Public Safety	\$20,118,726
Social Services	5,209,213
County Fire	2,181,762
Resource Management	728,293
Transfer to Reserves	1,000,000
Library	837,739
Mental Health	288,822
Public Health	606,493
Capital Projects	77,000
Total	\$31,048,048

General Purpose revenue totals \$33.9 million for the FY 2005-06 budget. It is important to note that after subtracting subsidies, contributions, and general payments from anticipated revenue there is \$1 million, or 3 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 \$29.4 million, an increase of \$10.6 million from last year's adjusted budget due to the proposed "ERAF II" property tax shift offset against the Vehicle License Fee In-Lieu distribution from the State. Intergovernmental revenues have been decreased by a similar amount.

Interest earnings have decreased dramatically over the past few years. General market conditions, combined with the requirement that public funds be kept in very secure investments have reduced the projected revenue from interest earnings.

The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit. The graph shows that 42 percent (\$14.5 million) of general purpose revenue is derived from property taxes; 32 percent (\$10.7 million) comes from State motor vehicle license fees; 9 percent (\$2.9 million) from sales tax; 4 percent (\$1.4 million) from property tax penalties; 1 percent (\$400,000) from interest earned; and 12 percent (\$4 million) from other government sources that include: transient occupancy tax, \$630,000; documentary transfer tax, \$1,095,000; and other miscellaneous items.



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 the future.

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. An increase of \$3.525 million in State Motor Vehicle In-Lieu Taxes was recognized as a result of the VLF Gap Loan repayment from the State not anticipated

until FY 2006-2007. No appropriations were offset against this revenue during the Final Budget hearings. Technical adjustments were approved reallocating the level of General Fund support within Juvenile Hall, Probation and Crystal Creek Boys Camp based on modifications to departmental administrative overhead and information technology costs. Proceeds from the sale of surplus Balls Ferry Park county property in the amount of \$300,000 were recognized and obligated to the Library Building Construction Project to provide the balance of the County's financial obligation to the project.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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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	116371	0	-702	500,000	500,000	500,000
OTHER CHARGES	708005	1,642,596	1,307,942	1,671,000	1,365,409	1,365,409
OTHER FINANCING USES	23795020	28,523,631	28,395,440	29,483,101	31,348,048	31,348,048
TOTAL EXPENDITURES*****	\$24619397	\$30,166,227	\$29,702,680	\$31,654,101	\$33,213,457	\$33,213,457
TAXES	20185662	18,187,557	31,775,634	29,399,066	29,399,066	29,399,066
LICENSES, PERMITS & FRANCHISES	637238	550,000	674,959	600,000	600,000	600,000
FINES, FORFEITURES & PENALTIES	2024409	1,426,000	2,238,468	1,426,000	1,426,000	1,426,000
REVENUE FROM MONEY & PROPERTY	368376	511,700	942,768	411,700	411,700	411,700
INTERGOVERNMENTAL REVENUES	10334417	13,647,000	2,982,555	1,862,000	5,387,000	5,387,000
CHARGES FOR SERVICES	177697	2,000	256,513	177,000	177,000	177,000
MISCELLANEOUS REVENUES	113950	20,000	21,995	20,000	20,000	20,000
OTHR FINANCING SOURCES TRAN IN	1840253	36,000	1,358	36,000	0	0
OTHER FINANCING SRCS SALE F/A	626	305,000	60,748	5,000	305,000	305,000
TOTAL REVENUES*****	\$35682629	\$34,685,257	\$38,954,997	\$33,936,766	\$37,725,766	\$37,725,766
NON-PROG REV/TRANS OUT EXP OVER (UNDER) REV	\$-11063232	\$-4,519,030	\$-9,252,317	\$-2,282,665	\$-4,512,309	\$-4,512,309
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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 2005-06 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 increased by \$94,800 due to A-87 central services cost increases associated with the new Administration Center.

Board memberships requested for FY 2005-06 total \$33,000 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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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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	355668	377,846	374,293	397,217	397,217	397,217
SERVICES AND SUPPLIES	114833	140,323	105,775	105,204	105,204	105,204
OTHER CHARGES	76302	-22,305	-22,305	88,247	88,247	88,247
TOTAL EXPENDITURES*****	\$546803	\$495,864	\$457,763	\$590,668	\$590,668	\$590,668
BOARD OF SUPERVISORS EXP OVER (UNDER) REV	\$546803	\$495,864	\$457,763	\$590,668	\$590,668	\$590,668
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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; 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 2005-06 are approximately \$100,000 greater than the previous fiscal year. Half of this cost increase is attributable to increased health and benefit costs. Termination pay in the amount of \$50,000 has been budgeted within the department to finance department head separation costs. The CAO's A-87 cost reimbursement increased from \$832,502 to \$1,029,721, providing the financial resources to fund the increased costs within Salaries and Benefits.

The Net County Cost for this department has remained at the \$86,093 level approved by the Board of Supervisors in FY 2004-05.

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 the CAO recommended budget.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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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	635819	763,770	718,039	869,538	869,538	869,538
SERVICES AND SUPPLIES	122277	156,171	122,877	162,403	162,403	162,403
INTRAFUND TRANSFERS	-821521	-782,356	-781,698	-964,652	-964,652	-964,652
APPROP FOR CONTINGENCY	0	0	0	83,873	83,873	83,873
TOTAL EXPENDITURES*****	\$-63426	\$137,585	\$59,218	\$151,162	\$151,162	\$151,162
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INTERGOVERNMENTAL REVENUES	7929	0	9,514	0	0	0
MISCELLANEOUS REVENUES	62316	50,146	50,962	65,069	65,069	65,069
OTHER FINANCING SRCS SALE F/A	0	0	64	0	0	0
TOTAL REVENUES*****	\$70245	\$50,146	\$60,540	\$65,069	\$65,069	\$65,069
COUNTY ADMINISTRATIVE OFFICE EXP OVER (UNDER) REV	\$-133671	\$87,439	\$-1,322	\$86,093	\$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 Salaries and Benefits increases of \$27,000 in anticipation of a fully staffed office commencing June 2005. Services and Supplies cost increases of \$45,000 are due to greater facility operational costs. The department is requesting \$66,001 in additional General Fund support to retain a status quo budget.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget includes \$66,001 in additional General Fund resources.

PENDING ISSUES AND POLICY CONSIDERATIONS

During FY 2004-05, the department received funding from the Assessor's Office in the amount of approximately \$30,000 to procure an electronic document storage system including software, two document scanners, a file server and related operating system support. It is anticipated that the system will be operational by the fall and will provide for the electronic generation of Assessment Appeals Board packets, agendas and other information. Implementation and maintenance of this system will provide County Internet access to this information.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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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	190875	235,024	201,383	262,736	262,736	262,736
SERVICES AND SUPPLIES	42120	48,055	47,026	67,586	67,586	67,586
OTHER CHARGES	8541	8,860	8,860	53,743	119,744	119,744
INTRAFUND TRANSFERS	-1539	0	-300	0	0	0
TOTAL EXPENDITURES*****	\$239997	\$291,939	\$256,969	\$384,065	\$450,066	\$450,066
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INTERGOVERNMENTAL REVENUES	6020	0	6,021	0	0	0
CHARGES FOR SERVICES	9594	10,475	10,523	8,550	8,550	8,550
MISCELLANEOUS REVENUES	234	115	620	200	200	200
TOTAL REVENUES*****	\$15848	\$10,590	\$17,164	\$8,750	\$8,750	\$8,750
CLERK OF THE BOARD EXP OVER (UNDER) REV	\$224149	\$281,349	\$239,805	\$375,315	\$441,316	\$441,316
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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 2005-06 budget request for the Auditor-Controller is a status quo budget. Salaries and Benefits costs associated with retirement, health insurance and workers compensation continue to rise. The Auditor-Controller currently has one Accountant Auditor position that has remained vacant for the past three years despite three recruitment efforts. This position is un-funded and will be deleted with adoption of the preliminary budget.

The A-87 cost reimbursement to the department has increased by approximately \$450,000 providing the department the financial resources to cover increased operational costs. 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 \$430,008, consistent with the same level of General Fund support during FY 2004-05.

SUMMARY OF RECOMMENDATIONS

The CAO Recommended budget includes the transfer of funding for a vacant Data Entry Operator position to Services and Supplies to cover projected Information Technology, Office Expense and Professional Services increased costs.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 110 AUDITOR CONTROLLER						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	1274674	1,483,225	1,336,434	1,579,405	1,543,189	1,543,189
SERVICES AND SUPPLIES	649418	688,519	633,124	801,854	874,966	874,966
INTRAFUND TRANSFERS	-1286090	-1,260,867	-1,270,752	-1,719,969	-1,719,969	-1,719,969
APPROP FOR CONTINGENCY	0	0	0	11,297	9,025	9,025
TOTAL EXPENDITURES*****	\$638001	\$910,877	\$698,806	\$672,587	\$707,211	\$707,211
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INTERGOVERNMENTAL REVENUES	16634	0	13,762	0	0	0
CHARGES FOR SERVICES	128684	286,025	150,282	109,025	109,025	109,025
MISCELLANEOUS REVENUES	231887	188,555	190,478	168,178	168,178	168,178
TOTAL REVENUES*****	\$377205	\$474,580	\$354,522	\$277,203	\$277,203	\$277,203
AUDITOR CONTROLLER EXP OVER (UNDER) REV	\$260796	\$436,297	\$344,284	\$395,384	\$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					1,076,095
11000 011000	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-37,269
Account Total 011000						1,038,826
11000 018100	BASE SALARIES & BENEFITS					81,366
11000 018100	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-2,851
Account Total 018100						78,515
11000 018201	BASE SALARIES & BENEFITS					157,295
11000 018201	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-3,771
Account Total 018201						153,524
11000 018300	BASE SALARIES & BENEFITS					182,059
11000 018300	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-8,319
Account Total 018300						173,740
11000 018400	BASE SALARIES & BENEFITS					8,071
11000 018400	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-280
Account Total 018400						7,791
11000 018500	BASE SALARIES & BENEFITS					23,999
11000 018500	DELETE	1	1.00	ACCOUNTANT-AUDITOR II	26	-831
Account Total 018500						23,168

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 2005-06 budget includes a request for \$31,332 in additional General Fund support to continue operations at the same level as the previous year. Liability Insurance Experience savings of \$40,000 have partially offset the \$50,000 increase in Salaries and Benefits. Slight increases have occurred throughout other Services and Supplies accounts.

SUMMARY OF RECOMMENDATIONS

Technical adjustments have been made within Salaries and Benefits to reflect revised deferred compensation figures.

The CAO recommended budget includes a General Fund augmentation of \$31,332 increasing the department's Net County Cost from \$293,188 to \$324,520.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 111 TREASURER TAX COLLECTOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	654020	756,191	713,848	802,023	802,473	802,473
SERVICES AND SUPPLIES	763439	708,289	611,397	659,961	659,961	659,961
OTHER CHARGES	0	0	0	-31,332	0	0
INTRAFUND TRANSFERS	-141048	-110,328	-116,092	-73,432	-73,432	-73,432
APPROP FOR CONTINGENCY	0	0	0	3,771	3,771	3,771
TOTAL EXPENDITURES*****	\$1276411	\$1,354,152	\$1,209,152	\$1,360,991	\$1,392,773	\$1,392,773
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FINES, FORFEITURES & PENALTIES	97294	95,000	106,974	95,000	95,000	95,000
INTERGOVERNMENTAL REVENUES	7467	0	0	0	0	0
CHARGES FOR SERVICES	1031034	942,028	970,136	945,609	946,059	946,059
MISCELLANEOUS REVENUES	35759	23,936	31,826	27,194	27,194	27,194
TOTAL REVENUES*****	\$1171555	\$1,060,964	\$1,108,936	\$1,067,803	\$1,068,253	\$1,068,253
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$104856	\$293,188	\$100,217	\$293,188	\$324,520	\$324,520
=====						

**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 2004-2005 there were 106,936 locally assessed properties in Shasta County with a taxable value of \$11,710,487,244 generating over \$140 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 2005-06 are approximately \$4.1 million. Of that amount, \$3.6 million is for the general operations unit and \$467,599 is funded through the State "property tax administration" grant program. In essence, each year Assessors throughout the State have the opportunity to apply for a State grant to enhance assessment compliance.

Salaries and Benefits have increased by \$260,000 due to cost of living, retirement, health insurance and workers compensation adjustments.

The Services and Supplies category is requested at \$34,000 more than the previous year's adjusted budget, and is spread between the general budget and the "grant" program budget. The escalation of Household Expense, Maintenance of Structures, Information Technology Services, Vehicle Maintenance and Utilities costs account for the majority of the increases. A-87 Central Service cost increases of \$446,663 attributable to the new Administration Center have been offset by General Funds received within Budget Unit #199 per the Board's action during the FY 2005-06 preliminary budget workshop. The department is requesting a General Fund support augmentation in the amount of \$111,936 to maintain a status quo general operations budget.

One file server and one scalable network storage unit are requested within the "grant" program budget at a total cost of \$17,200.

Administrative services provided to the Recorder's Office in the amount of \$142,748 are cost applied to the Assessor's budget.

Revenues are anticipated to be up approximately \$150,000 from increases in SB 813 fees and Property Tax Administration Fees per Auditor-Controller estimates.

The Net County cost for the FY 2005-06 Assessor's Requested Budget is an increase of \$446,663 over the FY 2004-05 adjusted budget. This figure ties to the A-87 Central Service cost augmentation approved by the Board during the budget workshop. The department has requested an additional \$111,936 to meet the maintenance of effort requirement needed to participate in the State Property Tax Administration Program.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget includes the additional \$111,936 in County General Fund support requested by Assessor to meet the requirements of the State Property Tax Administration Program.

PENDING ISSUES AND POLICY CONSIDERATIONS

During the State budget process, the Governor proposed a \$5.7 million reduction in the State Property Tax Administration Program that would have resulted in \$35,000 reduction in revenue for Shasta County. The May Revise modifies the affected entities and fully funds counties that continue to generate savings to the State, including Shasta County at the statutory level.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====						
UNIT TITLE: 112 ASSESSOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	2394494	2,780,400	2,678,048	3,040,345	3,040,345	3,040,345
SERVICES AND SUPPLIES	483543	682,326	549,330	716,176	716,176	716,176
OTHER CHARGES	104855	102,417	102,417	404,487	516,423	516,423
FIXED ASSETS	7997	69,100	53,581	17,200	17,200	17,200
INTRAFUND TRANSFERS	-105917	-133,659	-133,016	-143,248	-143,248	-143,248
APPROP FOR CONTINGENCY	0	0	0	6,380	6,380	6,380
TOTAL EXPENDITURES*****	\$2884972	\$3,500,584	\$3,250,361	\$4,041,340	\$4,153,276	\$4,153,276
INTERGOVERNMENTAL REVENUES	294892	532,776	383,633	467,599	467,599	467,599
CHARGES FOR SERVICES	841256	646,220	1,028,772	805,650	805,650	805,650
MISCELLANEOUS REVENUES	904	160	303	0	0	0
OTHER FINANCING SRCS SALE F/A	0	0	19	0	0	0
TOTAL REVENUES*****	\$1137052	\$1,179,156	\$1,412,728	\$1,273,249	\$1,273,249	\$1,273,249
ASSESSOR EXP OVER (UNDER) REV	\$1747920	\$2,321,428	\$1,837,633	\$2,768,091	\$2,880,027	\$2,880,027
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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 \$26,000 (16 percent) greater than the FY 2004-05 adjusted budget. The department held an Account Technician position vacant during most of FY 2004-05 to absorb other cost increases within the department. The FY 2005-06 requested budget reflects a fully staffed office plus increases in PERS retirement and group health coverage.

Requested Services and Supplies are approximately \$4,500 greater than the previous year due to increased operational costs for the new Administration Center. On a positive note, increased A-87 cost reimbursements of \$27,000 will offset many of the cost increases. The department has requested \$7,440 in additional General Fund support to finance the requested budget.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget includes the \$7,440 in additional General Fund support requested by the department. Remaining adjustments are technical in nature.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 113 PURCHASING						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	143659	165,657	157,848	191,987	191,987	191,987
SERVICES AND SUPPLIES	30714	47,492	31,571	41,951	41,951	41,951
OTHER CHARGES	0	0	0	-7,440	0	0
INTRAFUND TRANSFERS	-140548	-146,558	-146,633	-143,481	-143,481	-143,481
APPROP FOR CONTINGENCY	0	0	0	963	963	963
TOTAL EXPENDITURES*****	\$33825	\$66,591	\$42,786	\$83,980	\$91,420	\$91,420
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MISCELLANEOUS REVENUES	77340	51,610	51,633	78,999	78,999	78,999
OTHER FINANCING SRCS SALE F/A	95	0	0	0	0	0
TOTAL REVENUES*****	\$77435	\$51,610	\$51,633	\$78,999	\$78,999	\$78,999
PURCHASING EXP OVER (UNDER) REV	\$-43609	\$14,981	\$-8,846	\$4,981	\$12,421	\$12,421
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**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 are \$80,000 (7 percent) greater than the FY 2004-05 adjusted budget due primarily to increased health and benefit cost increases. In order to meet the prior year level of General Fund support, the department request includes \$49,736 in Unallocated Expenditures. Services and Supplies have been maintained at the FY 2004-05 level utilizing lease savings (\$22,000) to finance a new telecommunications system (\$14,000), and replacement computer equipment (\$6,000). The department is requesting \$49,736 in additional General Fund support to finance operations for FY 2005-06.

SUMMARY OF RECOMMENDATIONS

County Counsel experienced two personnel changes after submittal of their requested budget. One attorney from their main office accepted a position in Ventura County. A long-term attorney dedicated to and reimbursed by the Department of Social Services (DSS) filled the vacancy. A recruitment commenced for the resulting DSS vacancy which has recently been filled with an entry-level attorney. This reallocation of resources resulted in higher Salaries and Benefits costs for the main office, while reducing the reimbursement for the less expensive DSS legal services in the amount of \$23,866. A portion of this increase was offset by reductions in computer equipment acquisitions (\$3,500) and training (\$1,500).

The CAO recommended budget includes approval of the initial request for \$49,736 in additional General Fund support plus \$18,866 to address the costs associated with the staff reorganization. The CAO recommended level of Net County Cost for the department is \$34,077, an increase of \$68,602 from the prior fiscal 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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 120 COUNTY COUNSEL						
FUNCTION: GENERAL						
ACTIVITY: COUNSEL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	970262	1,080,851	1,041,596	1,163,160	1,163,160	1,163,160
SERVICES AND SUPPLIES	130862	151,179	110,505	158,397	153,397	153,397
OTHER CHARGES	0	0	0	-49,736	0	0
INTRAFUND TRANSFERS	-1128447	-1,136,995	-1,132,769	-1,144,124	-1,120,258	-1,120,258
APPROP FOR CONTINGENCY	0	0	0	1,000	1,000	1,000
TOTAL EXPENDITURES*****	\$-27324	\$95,035	\$19,333	\$128,697	\$197,299	\$197,299
.						
CHARGES FOR SERVICES	14786	16,751	11,955	14,000	14,000	14,000
MISCELLANEOUS REVENUES	79188	110,809	106,468	149,222	149,222	149,222
OTHER FINANCING SRCS SALE F/A	0	2,000	0	0	0	0
TOTAL REVENUES*****	\$93973	\$129,560	\$118,423	\$163,222	\$163,222	\$163,222
COUNTY COUNSEL EXP OVER (UNDER) REV	\$-121297	\$-34,525	\$-99,091	\$-34,525	\$34,077	\$34,077
=====						

**SUPPORT SERVICES
PERSONNEL DIVISION
Budget Unit 130**

Joann Davis

Director, Support Services

PROGRAM DESCRIPTION

The mission of the Personnel Division of Support Services 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." Personnel hosts many County programs including the contract for Labor Relations, the recruitment website, a private investigator contract used for countywide discrimination complaints and disciplinary investigations, the County employee recognition and longevity programs, and the management training fund provided for in the Personnel Rules and MOUs.

BUDGET REQUESTS

Salaries and Benefits have increased by \$80,000 over last year's budget due to Board approved salary and benefit increases. It is anticipated that a support position held vacant during FY 2004-05 will be filled during FY 2005-06 to relieve workload issues.

Services and Supplies requests have been increased by \$40,000 to absorb the additional operational costs for this department primarily in the Household Expense (\$6,000), Maintenance of Structures (\$6,000) and Utilities (\$6,000) line items. This budget unit is unique in that many of the labor management, fingerprinting, and pre-employment expenses 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 \$27,718, a reduction of \$46,134 from the FY 2004-05 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget restores the same level of General Fund support as in the prior fiscal year. Increases to Labor Management Negotiations (\$3,940), Professional and Special Services (\$10,000), Information Systems Service (\$12,074) and I/S Small Tools and Equipment (\$3,000) line items are recommended to provide the department with adequate resources for FY 2005-06. Miscellaneous Revenue was also corrected to reflect the proper A-87 cost reimbursement figure per the Auditor-Controller's budget schedule.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 130 PERSONNEL						
FUNCTION: GENERAL						
ACTIVITY: PERSONNEL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	468068	546,494	512,819	627,812	627,812	627,812
SERVICES AND SUPPLIES	340566	496,118	363,274	533,422	562,436	562,436
INTRAFUND TRANSFERS	-779665	-930,800	-847,172	-1,054,517	-1,054,517	-1,054,517
TOTAL EXPENDITURES*****	\$28970	\$111,812	\$28,920	\$106,717	\$135,731	\$135,731
.						
CHARGES FOR SERVICES	12033	0	7,013	0	0	0
MISCELLANEOUS REVENUES	39759	37,960	38,404	78,999	61,879	61,879
OTHER FINANCING SRCS SALE F/A	0	0	126	0	0	0
TOTAL REVENUES*****	\$51792	\$37,960	\$45,543	\$78,999	\$61,879	\$61,879
PERSONNEL EXP OVER (UNDER) REV	\$-22822	\$73,852	\$-16,623	\$27,718	\$73,852	\$73,852
=====	=====	=====	=====	=====	=====	=====

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

Catherine Darling

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 budget varies between fiscal years due to the number of expected elections to be conducted in that period. In FY 2004-05, the department budgeted for one regularly scheduled election; in FY 2005-06 there are two regularly scheduled elections. While the costs of an UDEL election are typically billed to participating schools and special districts, revenue projections have been reduced due to the likelihood that the regularly scheduled November UDEL will become part of a statewide special election called by the Governor, shifting the financial burden to the county.

The newly required Voter Verified Paper Audit Trail Printers (VVPATs) that were included in the FY 2004-05 budget have yet to be certified by the State, necessitating the delay of acquisition to FY 2005-06. Federal HAVA funds have been dedicated by the State for the purchase of the printers.

The budget request includes \$29,250 for a new Clerk Elections Specialist position. The department is requesting a full-time position to assist with the processing of absentee voter registration information and ballots that have increased by over 30,000 since 2002.

The department has requested an additional \$242,244 in General Fund support to fund their budget proposal.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget includes funding for the new Clerk Elections Specialist position. During the FY 2005-06 preliminary budget workshop, the Board approved a \$325,000 Unallocated Expenditure appropriation within General Revenue in anticipation of a county financed special statewide election. The department's request for \$242,244 in additional General Fund support includes costs associated with this election and is financed with a transfer of resources from the General Revenue budget unit. Incorporation of these costs into the Elections budget increases the net county cost from \$1,237,725 to \$1,479,969 for FY 2005-06.

PENDING ISSUES AND POLICY CONSIDERATIONS

Certification and financing of the VVPAT printers by the State is still in question, as is State financing of a special election. The Governor has until June 13 to call a special election that will coincide with the November 8 local election. The county's ability to recover costs associated with the election rest on the Governor's actions. Unallocated Expenditures retained for Elections within the General Revenue budget unit total \$72,756.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 140 ELECTION ADMIN & REGISTRATION						
FUNCTION: GENERAL						
ACTIVITY: ELECTIONS						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	397345	413,952	399,810	492,564	492,564	492,564
SERVICES AND SUPPLIES	1028301	906,833	619,212	1,341,158	1,341,158	1,341,158
OTHER CHARGES	29093	24,340	24,340	-205,597	36,647	36,647
FIXED ASSETS	1449022	0	0	0	0	0
INTRAFUND TRANSFERS	-150	0	-150	0	0	0
TOTAL EXPENDITURES*****	\$2903611	\$1,345,125	\$1,043,212	\$1,628,125	\$1,870,369	\$1,870,369
.						
FINES, FORFEITURES & PENALTIES	0	0	0	500	500	500
INTERGOVERNMENTAL REVENUES	1785458	85,000	282,728	316,500	316,500	316,500
CHARGES FOR SERVICES	275723	22,400	42,020	73,400	73,400	73,400
MISCELLANEOUS REVENUES	358	0	0	0	0	0
OTHER FINANCING SRCS SALE F/A	749	0	0	0	0	0
TOTAL REVENUES*****	\$2062287	\$107,400	\$324,748	\$390,400	\$390,400	\$390,400
ELECTION ADMIN & REGISTRATION EXP OVER (UNDER) REV	\$841324	\$1,237,725	\$718,464	\$1,237,725	\$1,479,969	\$1,479,969
=====	=====	=====	=====	=====	=====	=====

...Org Key Object	Type of Change	# of Pos	FTE	Class Title	Number of Pay Periods	Amount
=====	=====	=====	=====	=====	=====	=====
14000 011000	BASE SALARIES & BENEFITS					246,869
14000 011000	ADD	1	1.00	CLERK/ELECTION SPECIALIST I/II	19	17,271
	Account Total		011000			264,140
14000 018100	BASE SALARIES & BENEFITS					25,193
14000 018100	ADD	1	1.00	CLERK/ELECTION SPECIALIST I/II	19	1,321
	Account Total		018100			26,514
14000 018201	BASE SALARIES & BENEFITS					38,158
14000 018201	ADD	1	1.00	CLERK/ELECTION SPECIALIST I/II	19	2,973
	Account Total		018201			41,131
14000 018300	BASE SALARIES & BENEFITS					55,651
14000 018300	ADD	1	1.00	CLERK/ELECTION SPECIALIST I/II	19	7,125
	Account Total		018300			62,776
14000 018400	BASE SALARIES & BENEFITS					2,471
14000 018400	ADD	1	1.00	CLERK/ELECTION SPECIALIST I/II	19	130
	Account Total		018400			2,601
14000 018500	BASE SALARIES & BENEFITS					7,345
14000 018500	ADD	1	1.00	CLERK/ELECTION SPECIALIST I/II	19	385
	Account Total		018500			7,730

**INTERMOUNTAIN FAIR
Budget Unit 159**

Robert Macfarlane

Intermountain Fair Manager

PROGRAM DESCRIPTION

The Intermountain Fair is a County fair located in the town of McArthur, in eastern Shasta County. Funding for the Fair comes from State subvention, pari-mutuel funds, gate admission fees, concession fees, and building rental fees. The Fair Manager is a County department head operating under the guidance of the Intermountain Fair Board, which is appointed by the Board of Supervisors. All regular and extra-help staff members are County employees.

BUDGET REQUESTS

The total requested budget for FY 2005-06 is \$650,623, or \$28,776 more (5 percent) than the FY 2004-05 adjusted budget. The budget provides funding for three full-time positions as well as numerous extra-help positions required during the Fair event.

Revenue from Fair gate receipts as well as State subvention for county fairs has remained relatively stable over the past several years. The difference in budget amounts from year to year is mainly due to funding received from the State for special projects, usually major maintenance or capital improvement. Projected revenues are \$18,000 more than adjusted revenues, an increase of 3 percent, but will not exceed expenditures. The Intermountain Fair will use \$10,641 in the budget year from their fund balance, leaving approximately \$46,500 at the end of FY 2005-06.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is identical to the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with the recommended budget.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. In order to more closely align the County's fiscal year budget with their state

calendar year budget, and to make changes related to new staffing, the Intermountain Fair has reduced expenditures in Salaries & Benefits by \$37,300. Additionally, the Intermountain Fair has created a new expenditure account, Ingraham Hall HVAC, and added \$25,000 in expenditures to replace the HVAC (Heating, Ventilation & Air Conditioning) system at Ingraham Hall. With the overall net reduction in expenditures of \$12,300, the Intermountain Fair will now end FY 2005-2006 with revenues exceeding expenditures by \$3,177.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES
 STATE OF CALIFORNIA
 BUDGET UNIT FINANCING SUMMARY
 BUDGET FOR THE FISCAL YEAR 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
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UNIT TITLE: 159 INTERMOUNTAIN FAIR						
FUNCTION: GENERAL - PROMOTION						
ACTIVITY: PROMOTION						
FUND:0100 INTERMOUNTAIN FAIR						
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SALARIES AND BENEFITS	263774	328,144	320,809	295,043	260,726	260,726
SERVICES AND SUPPLIES	354358	349,754	349,754	334,967	359,967	359,967
OTHER CHARGES	14676	9,923	9,923	9,972	9,972	9,972
APPROP FOR CONTINGENCY	0	0	0	0	7,658	7,658
TOTAL EXPENDITURES*****	\$632809	\$687,821	\$680,486	\$639,982	\$638,323	\$638,323
.						
REVENUE FROM MONEY & PROPERTY	314666	376,563	379,408	368,100	368,100	368,100
INTERGOVERNMENTAL REVENUES	287639	247,000	212,520	210,000	210,000	210,000
CHARGES FOR SERVICES	4674	1,400	1,061	1,400	1,400	1,400
MISCELLANEOUS REVENUES	51371	62,858	62,858	62,000	62,000	62,000
TOTAL REVENUES*****	\$658348	\$687,821	\$655,847	\$641,500	\$641,500	\$641,500
INTERMOUNTAIN FAIR EXP OVER (UNDER) REV	\$-25539	\$0	\$24,639	\$-1,518	\$-3,177	\$-3,177
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**GENERAL RESERVE
Budget Unit 160**

H. Douglas Latimer

County Administrative Officer

PROGRAM DESCRIPTION

The General Reserve budget unit is used for the designation of funds to be held in reserve for future needs and cash flow purposes.

BUDGET REQUEST

The requested budget for the General Reserve includes \$28,000 of anticipated interest revenue for FY 2005-06. The interest generation is low due to current market conditions. The County's money is invested in very conservative securities that consequently produce low earnings. In accordance with the financing plan approved by the Board during the FY 2005-06 preliminary budget workshop, a \$500,000 contribution was made from General Revenue to General Reserve.

SUMMARY OF RECOMMENDATIONS

The current balance of the General Reserve is approximately \$2.6 million. This is a very conservative reserve considering the County's \$290+ million budget. The additional General Fund contribution of \$500,000 will increase the General Reserve fund balance to approximately \$3.1 million.

The General Reserve fund is used as a resource for "dry period" financing for special districts under the Board of Supervisors as well as districts and/or agencies in the county. Requests for loans from General Reserve are reviewed by staff and presented to the Board of Supervisors for approval.

PENDING ISSUES AND POLICY CONSIDERATIONS

During FY 2003-04, the Board authorized a loan in the amount of \$241,000 to the District Attorney to be repaid with future SB-90 reimbursements. To date, the District Attorney has borrowed \$91,106.63. The remaining "line of credit" available to the District Attorney is \$149,893.37.

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 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2003-04	ACTUAL BUDGET 2004-05	ACTUAL EXP/REV 2004-05	BUDGET REQUESTS 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY TH B O S 2005-06
=====						
UNIT TITLE: 160 GENERAL RESERVES						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0170 GENERAL RESERVES						
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REVENUE FROM MONEY & PROPERTY	20514	21,500	55,433	28,000	28,000	28,000
OTHR FINANCING SOURCES TRAN IN	0	0	0	500,000	500,000	500,000
TOTAL REVENUES*****	\$20514	\$21,500	\$55,433	\$528,000	\$528,000	\$528,000
GENERAL RESERVES EXP OVER (UNDER) REV	\$-20514	\$-21,500	\$-55,433	\$-528,000	\$-528,000	\$-528,000
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