

# **Internal Service Funds**

**SUPPORT SERVICES  
FLEET MANAGEMENT DIVISION  
Fund 201 (BU 940)**

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**Joann Davis**

**Director, Support Services**

**PROGRAM DESCRIPTION**

Fleet Management is an internal service fund responsible for the management of the County's light vehicle fleet, with the exception of those vehicles assigned to the Public Works Department. Fleet Management pays for all costs for the acquisition, maintenance, and operation of vehicles. Individual departments are charged monthly rates to cover the cost of purchasing and maintaining their vehicles. The program is funded by user fees and requires no direct County General Fund allocation.

The mission of Fleet Management is to "provide Shasta County employees with safe, reliable and economical vehicles by maintaining, replacing and supporting the fleet in a professional, cost effective and responsive manner."

**BUDGET REQUESTS**

The FY 2007-08 requested budget includes \$606,692 for 22 replacement vehicles plus \$18,124 for one rental vehicle. Vehicles are replaced due to age, condition, or high mileage; the majority of these vehicles are law-enforcement vehicles. In order to put these vehicles into service quickly, a mechanic position was added during the previous budget year to outfit vehicles with safety equipment.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget includes modifications to the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Considering the increased staff, the number of fleet vehicles, rental vehicles, and the need for renting off-site storage, Fleet Management has outgrown its current site. This situation will continue until there is resolution of new courthouse and jail sites in Shasta County.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
DEPT: 940 FLEET MANAGEMENT						
REVENUE FROM MONEY & PROPERTY	\$85,583	\$115,000	\$146,539	\$115,000	\$115,000	\$115,000
CHARGES FOR SERVICES	\$2,769,212	\$3,132,967	\$2,869,736	\$2,742,340	\$2,742,340	\$2,742,340
MISCELLANEOUS REVENUES	\$34,579	\$89,535	\$90,492	\$145,284	\$145,284	\$145,284
OTHR FINANCING SOURCES TRAN IN	\$128,054	\$129,520	\$182,751	\$0	\$0	\$0
OTHER FINANCING SRCS SALE F/A	\$16,994	\$33,500	\$14,065	\$39,695	\$39,695	\$39,695
TOTAL REVENUES*****	\$3,034,423	\$3,500,522	\$3,303,583	\$3,042,319	\$3,042,319	\$3,042,319
SALARIES AND BENEFITS	\$414,084	\$500,863	\$471,545	\$524,054	\$524,054	\$524,054
SERVICES AND SUPPLIES	\$1,292,353	\$1,693,769	\$1,506,643	\$1,806,659	\$1,806,659	\$1,806,659
OTHER CHARGES	\$704,163	\$589,767	\$610,025	\$630,510	\$630,510	\$630,510
INTRAFUND TRANSFERS	\$0	\$0	\$-30,764	\$0	\$0	\$0
APPROP FOR CONTINGENCY	\$0	\$4,709	\$0	\$0	\$0	\$0
TOTAL EXPENSES*****	\$2,410,600	\$2,789,108	\$2,557,449	\$2,961,223	\$2,961,223	\$2,961,223
EXCESS INCOME OVER/UNDER EXP	\$623,823	\$711,414	\$746,134	\$81,096	\$81,096	\$81,096

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
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DEPT: 940 FLEET MANAGEMENT						
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FIXED ASSETS	\$996,100	\$891,127	\$607,995	\$624,815	\$685,460	\$685,460
TOTAL EXPENSES*****	\$996,100	\$891,127	\$607,995	\$624,815	\$685,460	\$685,460
	=====	=====	=====	=====	=====	=====
EXCESS INCOME OVER/UNDER EXP	\$-996,100	\$-891,127	\$-607,994	\$-624,815	\$-685,460	\$-685,460
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**SUPPORT SERVICES  
RISK MANAGEMENT  
Fund 202 (BU 950)**

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**Joann Davis**

**Director, Support Services**

**PROGRAM DESCRIPTION**

The Risk Management Division of Support Services is an internal services fund (ISF) that manages the County's insured and self-insured workers' compensation, liability, vision, malpractice, and a variety of other insured programs. The Division's mission is to "responsively safeguard the assets and human resources of the County by providing insurance programs which are equitable, affordable, and delivered in a compassionate, responsive manner to employees and citizens of Shasta County." The program is funded by user fees and requires no direct County general fund support.

**BUDGET REQUESTS**

There will be an overall growth in Salaries and Benefits for 2007-08 due to the filling of all allocated positions, related cost increases, and a Board-approved reclassification.

Workers' Compensation and liability premiums are anticipated to increase sixteen to twenty-four percent. The Medical Malpractice premium is anticipated to increase twenty-one percent.

In total, the requested budget projects \$11.3 million in revenues and \$9.7 million in appropriations providing approximately \$1.6 million in funds by year end.

**SUMMARY OF RECOMMENDATIONS**

The recommendation is as requested by the Department Head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. One new fixed asset, a scanner (\$6,366), for converting hard copies of Liability Policies and closed Workers Compensation files into an electronic media format pursuant to state law is included. The cost is offset by a decrease in Professional and Special Services so there is no financial impact to the fund balance.

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
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DEPT: 950 RISK MANAGEMENT						
REVENUE FROM MONEY & PROPERTY	\$819,611	\$725,743	\$1,385,908	\$805,000	\$805,000	\$805,000
CHARGES FOR SERVICES	\$11,029,726	\$10,633,843	\$10,962,551	\$10,100,227	\$10,100,227	\$10,100,227
MISCELLANEOUS REVENUES	\$1,370,467	\$351,600	\$877,774	\$431,600	\$431,600	\$431,600
OTHR FINANCING SOURCES TRAN IN	\$500,000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$13,719,803	\$11,711,186	\$13,226,233	\$11,336,827	\$11,336,827	\$11,336,827
=====						
SALARIES AND BENEFITS	\$720,996	\$780,273	\$728,785	\$812,707	\$812,707	\$812,707
SERVICES AND SUPPLIES	\$2,408,939	\$3,081,038	\$2,291,988	\$3,054,354	\$3,047,988	\$3,047,988
OTHER CHARGES	\$2,221,824	\$7,767,102	\$6,545,619	\$7,058,284	\$7,058,284	\$7,058,284
INTRAFUND TRANSFERS	\$-1,049,042	\$-1,147,575	\$-1,024,514	\$-1,239,242	\$-1,239,242	\$-1,239,242
APPROP FOR CONTINGENCY	\$0	\$10,831	\$0	\$0	\$0	\$0
TOTAL EXPENSES*****	\$4,302,717	\$10,491,669	\$8,541,878	\$9,686,103	\$9,679,737	\$9,679,737
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EXCESS INCOME OVER/UNDER EXP	\$9,417,087	\$1,219,517	\$4,684,355	\$1,650,724	\$1,657,090	\$1,657,090
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COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
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DEPT: 950 RISK MANAGEMENT						
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FIXED ASSETS	\$0	\$0	\$0	\$0	\$6,366	\$6,366
TOTAL EXPENSES*****	\$0	\$0	\$0	\$0	\$6,366	\$6,366
=====	=====	=====	=====	=====	=====	=====
EXCESS INCOME OVER/UNDER EXP	\$0	\$0	\$0	\$0	\$-6,366	\$-6,366
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**INFORMATION TECHNOLOGY DEPARTMENT  
Fund 203 (BU 925)**

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**Charles Haase**

**Chief Technology Officer**

**PROGRAM DESCRIPTION**

The Information Technology (I.T.) Department is an Internal Service Fund (ISF), which provides computer technology support and direction to County departments including: systems development, programming, computer operations, network management, systems maintenance, personal computer support, and telecommunications support, including telephone systems. The I.T. operations fund receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

**BUDGET REQUESTS**

The total I.T. budget appropriation request for FY 2007-08 is \$8.66 million compared to \$8.29 million for the FY 2006-07 Adjusted Budget. Anticipated revenues total \$8.56 million with a projected deficit of \$100,000. The deficit will be applied toward reducing I.T.'s working capital reserve.

Total anticipated expenditures are \$367,000 less than the previous fiscal year; however, Salaries and Benefits will increase by \$437,000 due to increases in Extra Help for the IFAS 71 project, additional costs for standby time for staff on call after hours, negotiated increases, and the addition of a Board-approved IT Supervisor to coordinate Geographic Information System (GIS) activities.

Fixed asset requests include twelve router firewall devices (\$248,000), the replacement of twenty-seven servers (\$181,000), two e-mail filtering units (\$4,000) and five network storage devices (\$38,000).

Increases in A-87 charges are anticipated to be \$423,000 higher than FY 2006-07.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. A decrease (\$16,934) in Salaries and Benefits is included to replace the vacant Stock Clerk position with an Account Clerk II position; a corresponding decrease in Charges for Services is also included. It has become evident that after moving into the Shasta County Administration Center, the

specific duties appropriate for a Stock Clerk have been reduced. During the preliminary budget process, the department requested an IT Technician to replace the Stock Clerk position; the request was postponed, and then modified after further consideration for an Account Clerk II position to replace the vacant Stock Clerk position.

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
DEPT: 925 IT ADMINISTRATION						
REVENUE FROM MONEY & PROPERTY	\$38,420	\$10,582	\$61,314	\$25,000	\$25,000	\$25,000
CHARGES FOR SERVICES	\$5,587,182	\$7,748,884	\$6,376,957	\$7,779,310	\$7,762,376	\$7,762,376
MISCELLANEOUS REVENUES	\$0	\$750	\$3,340	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$705,925	\$384,990	\$398,064	\$761,069	\$761,069	\$761,069
OTHER FINANCING SRCS SALE F/A	\$669	\$1,500	\$186	\$0	\$0	\$0
CAPITAL CONTRIBUTIONS	\$3,439	\$3,987	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$6,335,635	\$8,150,693	\$6,839,861	\$8,565,379	\$8,548,445	\$8,548,445
SALARIES AND BENEFITS	\$3,282,441	\$3,757,796	\$3,504,106	\$4,194,370	\$4,177,493	\$4,177,493
SERVICES AND SUPPLIES	\$1,911,847	\$3,325,527	\$2,414,357	\$2,866,765	\$2,866,708	\$2,866,708
OTHER CHARGES	\$933,359	\$710,133	\$714,802	\$1,133,244	\$1,133,244	\$1,133,244
APPROP FOR CONTINGENCY	\$0	\$281,838	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$5,655	\$5,520	\$0	\$0	\$0	\$0
TOTAL EXPENSES*****	\$6,133,303	\$8,080,814	\$6,633,266	\$8,194,379	\$8,177,445	\$8,177,445
EXCESS INCOME OVER/UNDER EXP	\$202,332	\$69,879	\$206,595	\$371,000	\$371,000	\$371,000

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
=====	=====	=====	=====	=====	=====	=====
DEPT: 925 IT ADMINISTRATION						
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FIXED ASSETS	\$108,430	\$217,633	\$206,571	\$471,000	\$471,000	\$471,000
TOTAL EXPENSES*****	\$108,430	\$217,633	\$206,571	\$471,000	\$471,000	\$471,000
	=====	=====	=====	=====	=====	=====
EXCESS INCOME OVER/UNDER EXP	\$-108,430	\$-217,633	\$-206,571	\$-471,000	\$-471,000	\$-471,000
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**DEPARTMENT OF PUBLIC WORKS  
FACILITIES MANAGEMENT DIVISION  
Fund 204 (BU 955)**

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**Patrick J. Minturn**

**Director of Public Works**

**PROGRAM DESCRIPTION**

Facilities Management is responsible for maintaining the County's investment in buildings and grounds. Currently, the department maintains over one million square feet of building space (County owned and leased) and 1.7 million square feet of grounds. Services provided include janitorial, general building maintenance, and grounds maintenance. The Facilities Management division of the Department of Public Works receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments. If departments choose a reduced level of service, then corresponding reductions can be made in this budget.

**BUDGET REQUESTS**

The requested FY 2007-08 Proposed Budget reflects operational appropriations in the amount of \$5.2 million which is a decrease from the FY 2006-07 Adjusted Budget of \$5.8 million (12.4 percent). Correspondingly, projected FY 2007-08 revenues of \$5.2 million are decreased (10 percent) from the FY 2006-07 Adjusted Budget of \$5.7 million.

As part of the County's ADA Transition Plan, the ADA Ad-hoc committee recommends budgeting \$500,000 of the \$866,900 requested for ADA barrier removal projects.

**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 this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Supplemental Budget includes increase in Appropriations in the amount of \$728,704 and an increase in Revenues in the amount of \$728,704 to recognize costs for various projects and salary and benefit adjustments.

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
DEPT: 955 FACILITIES ADMIN						
REVENUE FROM MONEY & PROPERTY	\$450	\$-800	\$-7,941	\$3,600	\$3,600	\$3,600
CHARGES FOR SERVICES	\$3,369,837	\$5,740,495	\$4,264,292	\$5,206,970	\$5,935,674	\$5,935,674
MISCELLANEOUS REVENUES	\$2,367	\$0	\$765	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$22,517	\$5,434	\$5,434	\$12,184	\$12,184	\$12,184
TOTAL REVENUES*****	\$3,395,171	\$5,745,129	\$4,262,550	\$5,222,754	\$5,951,458	\$5,951,458
SALARIES AND BENEFITS	\$2,109,359	\$2,658,405	\$2,273,307	\$2,757,143	\$2,759,946	\$2,759,946
SERVICES AND SUPPLIES	\$1,287,911	\$3,047,928	\$2,027,196	\$2,354,020	\$3,075,421	\$3,075,421
OTHER CHARGES	\$110,555	\$111,710	\$103,792	\$107,091	\$107,091	\$107,091
APPROP FOR CONTINGENCY	\$0	\$5,737	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$12,859	\$35,000	\$32,042	\$0	\$0	\$0
TOTAL EXPENSES*****	\$3,520,684	\$5,858,780	\$4,436,337	\$5,218,254	\$5,942,458	\$5,942,458
EXCESS INCOME OVER/UNDER EXP	\$-125,513	\$-113,651	\$-173,787	\$4,500	\$9,000	\$9,000

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ADJUSTED BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE BOS 2007-08
DEPT: 955 FACILITIES ADMIN						
FIXED ASSETS	\$5,871	\$13,231	\$12,375	\$4,500	\$9,000	\$9,000
TOTAL EXPENSES*****	\$5,871	\$13,231	\$12,375	\$4,500	\$9,000	\$9,000
EXCESS INCOME OVER/UNDER EXP	\$-5,871	\$-13,231	\$-12,374	\$-4,500	\$-9,000	\$-9,000

**DEPARTMENT OF PUBLIC WORKS  
SHASTA COUNTY UTILITIES ADMINISTRATION  
Fund 205**

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Patrick J. Minturn

**Director of Public Works**

**PROGRAM DESCRIPTION**

This Internal Service Fund was designed to pay utility charges and the lease payments due on the funds borrowed to install energy efficient lighting and equipment in County buildings. The savings generated by use of more efficient equipment is used to pay the lease costs.

**BUDGET REQUESTS**

The proposed budget for FY 2007-08 considers anticipated electrical rate increase from Redding Electric Utility of 6% beginning April 2007 and PG&E .3%, as well as PG&E gas rate increase of 1.8%. The increasing occupancy of the Shasta County Courthouse by Court personnel is also calculated. It is important to note that as off-site Court related building leases have terminated the associated utility usage that was previously paid solely by the Courts are now assumed by the County.

**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 this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Supplemental Budget includes increase in Appropriations in the amount of \$20,207 and an increase in Revenues in the amount of \$20,207 to complete the Facilities Automated Systems software upgrade and purchase of two laptops.

COUNTY OF SHASTA SCHEDULE 10

STATE OF CALIFORNIA  
 OPERATIONS OF INTERNAL SERVICE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2005-06	ACTUAL BUDGET 2006-07	ACTUAL REV - EXP 2006-07	ESTIMATES REQUESTED 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
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FUND: SHASTA COUNTY UTILITIES ADMIN 0205						
REVENUE FROM MONEY & PROPERTY	\$-8,844	\$-3,211	\$-7,730	\$-6,039	\$-6,039	\$-6,039
CHARGES FOR SERVICES	\$1,578,855	\$2,095,719	\$1,606,792	\$2,066,238	\$2,086,445	\$2,086,445
TOTAL REVENUES*****	\$1,570,011	\$2,092,508	\$1,599,063	\$2,060,199	\$2,080,406	\$2,080,406
SERVICES AND SUPPLIES	\$1,290,812	\$1,811,236	\$1,310,846	\$1,778,928	\$1,799,135	\$1,799,135
OTHER FINANCING USES	\$281,271	\$281,271	\$281,271	\$281,271	\$281,271	\$281,271
TOTAL EXPENSES*****	\$1,572,083	\$2,092,507	\$1,592,117	\$2,060,199	\$2,080,406	\$2,080,406
EXCESS INCOME OVER/UNDER EXP	\$-2,072	\$1	\$6,946	\$0	\$0	\$0
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