

**General Government  
and Support Services**

# GENERAL REVENUE AND TRANSFERS

Fund 0060 General, Budget Unit 100

Lawrence G. Lees, County Administrative Officer

	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
SERVICES AND SUPPLIES	585816	625951	386857	140,000	390,000	390,000
OTHER CHARGES	112226	127059	127058	124,746	124,746	124,746
OTHER FINANCING USES	46956588	34730032	25334126	33,526,182	35,745,892	35,745,892
TOTAL EXPENDITURES*****	\$47,654,630	\$35,483,042	\$25,848,041	\$33,790,928	\$36,260,638	\$36,260,638
TAXES	41924330	43034500	44354871	42,896,500	42,896,500	42,896,500
LICENSES, PERMITS & FRANCHISES	647534	563950	656730	550,000	550,000	550,000
FINES, FORFEITURES & PENALTIES	1803268	1135086	2173351	1,021,500	1,021,500	1,021,500
REVENUE FROM MONEY & PROPERTY	2589244	1514900	1492565	1,513,700	1,513,700	1,513,700
INTERGOVERNMENTAL REVENUES	2097716	1756000	2209484	1,756,000	1,756,000	1,756,000
CHARGES FOR SERVICES	523017	502000	663663	500,000	500,000	500,000
MISCELLANEOUS REVENUES	138	0	13527	0	0	0
OTHR FINANCING SOURCES TRAN IN	0	0	-9056113	0	0	0
OTHER FINANCING SRCS SALE F/A	5000	0	136	0	0	0
TOTAL REVENUES*****	\$49,590,248	\$48,506,436	\$42,508,214	\$48,237,700	\$48,237,700	\$48,237,700
NON-PROG REV/TRANS OUT EXP OVER (UNDER) REV	(\$1,935,618)	(\$13,023,394)	(\$16,660,173)	(\$14,446,772)	(\$11,977,062)	(\$11,977,062)

## **PROGRAM DESCRIPTION**

The General Revenue and Transfers budget reflects the revenue of the County's General Fund, which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (transfers-out) and required matching funds provided to other operating funds, such as County Fire, Health and Human Services (Mental Health, Public Health and Social Services), Library, and Public Safety.

## **SUMMARY OF RECOMMENDATIONS**

As requested this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments were instructed to submit budgets that maintained a status quo General Fund contribution. The amounts of subsidies are generally similar to the prior year with a few exceptions. Included in this budget are total recommended appropriations of \$36 million.

Major recurring revenue streams are conservatively budgeted with no growth due to the continuing decline in discretionary revenue sources. Revenues are recommended at \$48.2 million.

The County has appropriated approximately \$1 million to upgrade facilities for handicapped access (ADA) in the past two years. In 2008-09, requested appropriations will provide a \$100,000 county-

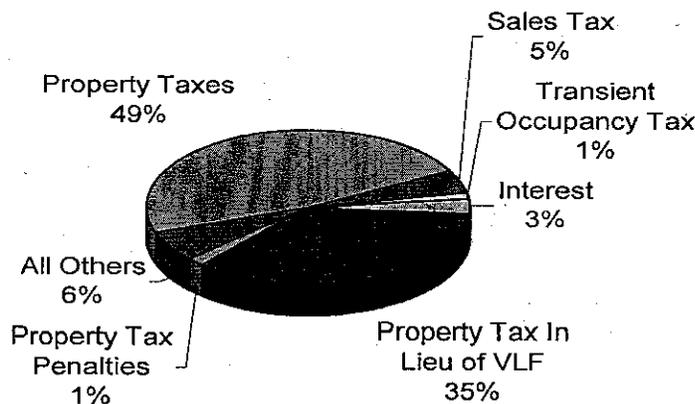
match to a CDBG grant for ADA improvements to the Veteran's Halls in Burney and Fall River Mills, and \$40,000 to re-budget projects scheduled for completion in 2008-09.

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 (\$25.6 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs (\$4.6 million.) As recommended, the subsidy to Public Safety is increased over the prior year by \$2.2 million. Recommended subsidies to other service departments are essentially status quo.

<b>Transfers Out Fund Allocation</b>	<b>Amount</b>
Public Safety	\$25,623,484
Health & Human Services:	
Social Services	4,646,782
Mental Health	309,811
Public Health	646,493
County Fire	1,931,762
Resource Management	953,206
Library	1,346,610
Capital Projects & ADA	219,451
Information Technology	29,440
In-Home Support Svcs.	124,746
Reserve	250,000
<b>Total</b>	<b>\$36,081,785</b>

## REVENUES

The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit. The graph shows that 49 percent (\$22.9 million) of general purpose revenue is derived from property taxes; 5 percent (\$2.275 million) from sales tax; 1 percent (\$721,500) from property tax penalties; 3 percent (\$1.5 million) from interest earned; 1 percent from transient occupancy taxes (\$700,000), 35% (\$17 million) from property tax in lieu of VLF and 6 percent (\$3 million) from other sources.



Absent this year for the third year in a row is revenue from Vehicle License Fees. Effective with the implementation of Proposition 1A the County now receives Property Taxes in Lieu of Vehicle License Fees (\$17 million).

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

As of the preparation of this narrative, the State of California has not adopted the 2008-09 state budget. The County has taken steps to limit its exposure to anticipated reductions in State allocations. The full impact of these reductions will be reflected in the narratives of the service departments.

Some of the concerns remaining for the County in the future are: rising health insurance costs; retiree health care costs; workers compensation costs; PERS retirement costs; un-funded State mandated SB-90 claims; overdue Medi-Cal and EPSDT reimbursements for mental health services; court facilities transfer negotiations with the State Administrative Office of the Courts; and additional adult and juvenile detention beds.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by, and is recommended by, the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. The combination of all amendments that affect General Revenue total \$178,853, and are offset by a reduction in the Contingency Reserve.

Maintenance of Structures and ADA projects is increased by \$100,000 to further miscellaneous ADA improvement projects in County buildings and grounds. Various adjustments to the General Fund Transfer-Out results in a net increase of \$78,853.

**POSITION ALLOCATION**

There are no positions associated with this budget unit.

**BOARD OF SUPERVISORS**  
Fund 0060 General, Budget Unit 101  
Linda Hartman; Chair, Board of Supervisors

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	396371	414006	404903	420,952	419,798	419,798
SERVICES AND SUPPLIES	76705	89754	67937	91,554	90,551	90,551
OTHER CHARGES	85543	45099	45099	116,262	116,262	116,262
TOTAL EXPENDITURES*****	\$558,619	\$548,859	\$517,939	\$628,768	\$626,611	\$626,611
CHARGES FOR SERVICES	0	0	335	0	0	0
MISCELLANEOUS REVENUES	306	0	863	0	0	0
TOTAL REVENUES*****	\$306	\$0	\$1,198	\$0	\$0	\$0
BOARD OF SUPERVISORS EXP OVER (UNDER) REV	\$558,313	\$548,859	\$516,741	\$628,768	\$626,611	\$626,611

**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 2008-09 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 \$77,752 due to A-87 central services cost increases.

Board memberships requested for FY 2008-09 total \$33,000, and include the following organizations: Regional Council of Rural Counties, California State Association of Counties, National Forest Counties and Schools Coalition, 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 with several technical adjustments to OPEB costs and to move budget authority to new line items due to the IFAS system.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by, and is recommended by, the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Supervisor	5.00	5.00	5.00	0.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

# COUNTY ADMINISTRATIVE OFFICE

Fund 0060 General, Budget Unit 102

Lawrence G. Lees, County Administrative Officer

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	885139	975459	880913	976,489	976,489	976,489
SERVICES AND SUPPLIES	147887	175191	155636	171,933	174,843	174,843
INTRAFUND TRANSFERS	-1069292	-1086310	-1092916	-1,151,578	-1,151,578	-1,151,578
TOTAL EXPENDITURES*****	(\$36,266)	\$64,340	(\$56,367)	(\$3,156)	(\$246)	(\$246)
INTERGOVERNMENTAL REVENUES	10552	10551	0	0	0	0
MISCELLANEOUS REVENUES	79233	75710	76192	78,009	78,009	78,009
TOTAL REVENUES*****	\$89,785	\$86,261	\$76,192	\$78,009	\$78,009	\$78,009
COUNTY ADMIN OFFICE EXP OVER (UNDER) REV	(\$126,050)	(\$21,921)	(\$132,559)	(\$81,165)	(\$78,255)	(\$78,255)

## **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.

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 technology; 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**

Salaries and Benefits are essentially status quo due to the conclusion of the collateral-fill (Administrative Fiscal Chief), and to new staff hired at lower step-ranges. Services and Supplies are also essentially status quo compared to the previous fiscal year.

Overall the Net County Cost for this budget is \$56,334 lower than the 2007-08 Adjusted Budget. This is primarily due to the modest increase in A-87 cost reimbursement revenues.

## **SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by, and is recommended by, the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
County Administrative Officer	1.00	1.00	1.00	0.00
Administrative Fiscal Chief	1.00	1.00	1.00	0.00
County Admin. Officer Assistant-Confidential	1.00	1.00	1.00	0.00
Principal Administrative Analyst or Senior Administrative Analyst or Administrative Analyst I/II	4.00	4.00	4.00	0.00
Administrative Secretary II-Confidential	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I/II-Confidential	1.00	1.00	1.00	0.00
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

**CLERK OF THE BOARD**  
Fund 0060 General, Budget Unit 103  
Lawrence G. Lees, Clerk of the Board

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	257783	264066	245092	269,056	269,056	269,056
SERVICES AND SUPPLIES	72462	90476	78958	90,690	90,690	90,690
OTHER CHARGES	53715	73762	73763	172,284	172,284	172,284
INTRAFUND TRANSFERS	-200	0	0	0	0	0
TOTAL EXPENDITURES*****	\$383,760	\$428,304	\$397,813	\$532,030	\$532,030	\$532,030
INTERGOVERNMENTAL REVENUES	-14689	0	0	0	0	0
CHARGES FOR SERVICES	12536	7050	5523	5,250	5,250	5,250
MISCELLANEOUS REVENUES	462	0	280	0	0	0
TOTAL REVENUES*****	(\$1,691)	\$7,050	\$5,803	\$5,250	\$5,250	\$5,250
CLERK OF THE BOARD EXP OVER (UNDER) REV	\$385,451	\$421,254	\$392,010	\$526,780	\$526,780	\$526,780

**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. 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, and notices of determination. 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**

This budget unit reflects a \$105,526 (25.1 percent) increase in Net County Cost from the FY 2007-08 adjusted budget. Salaries and Benefits in the request are 1.9 percent higher than the previous year due to step advancements, scheduled cost of living raises, and increases in health insurance. Services and Supplies are essentially status quo. The largest contributor to the increase in the Net County Cost of this budget unit is the increase in A-87 costs from \$73,762 for FY 2007-08 to \$172,284 for FY 2008-09, an increase of 133.6 percent.

**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**

This budget was prepared by, and is recommended by, the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Chief Deputy Clerk of the Board	1.00	1.00	1.00	0.00
Administrative Board Clerk III-Confidential	1.00	1.00	1.00	0.00
Administrative Board Clerk I/II-Confidential	2.00	2.00	2.00	0.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

**AUDITOR-CONTROLLER**  
Fund 0060 General, Budget Unit 110  
Connie Regnell, Auditor – Controller

	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
SALARIES AND BENEFITS	1,558,681	1,771,299	1,531,966	1,770,756	1,770,756	1,770,756
SERVICES AND SUPPLIES	1,058,162	1,300,281	1,091,496	1,144,409	1,144,409	1,144,409
INTRAFUND TRANSFERS	-1,597,137	-1,328,701	-1,328,701	-2,375,892	-2,375,892	-2,375,892
APPROP FOR CONTINGENCY	0	0	0	27,391	27,391	27,391
OTHER FINANCING USES	7,052	0	0	0	0	0
TOTAL EXPENDITURES*****	\$1,026,758	\$1,742,879	\$1,294,760	\$566,664	\$566,664	\$566,664
INTERGOVERNMENTAL REVENUES	-39,970	0	1,025	0	0	0
CHARGES FOR SERVICES	120,105	105,275	101,387	89,775	89,775	89,775
MISCELLANEOUS REVENUES	146,183	173,453	259,911	539,367	539,367	539,367
TOTAL REVENUES*****	\$226,318	\$278,728	\$362,323	\$629,142	\$629,142	\$629,142
AUDITOR CONTROLLER EXP OVER (UNDER) REV	\$800,440	\$1,464,151	\$932,438	(\$62,478)	(\$62,478)	(\$62,478)

**PROGRAM DESCRIPTION**

The Auditor-Controller serves as the Chief Financial Officer for the County and 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 2008-09 budget request for the Auditor-Controller maintains the same number of positions as in FY 2007-08. The department was able to absorb benefit increases due to the pay ranges of newly hired managers.

The \$155,872 reduction in Services and Supplies is attributable to the one-time costs for the IFAS 7i upgrade, which is completed as budgeted. Additional enhancements will continue and this continuing cost has been included in the budget.

The total net cost requested for next year's operations is (\$62,478), \$1.5 million less than the General Fund support for fiscal year 2007-08. The decrease is largely due to charge backs through the A-87 cost plan for the costs in previous fiscal years for the financial management system upgrade.

**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.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Auditor-Controller	1.00	1.00	1.00	0.00
Accountant Auditor I/II	2.00	2.00	2.00	0.00
Accounting Auditor III	3.00	3.00	3.00	0.00
Accounting Technician	3.00	3.00	3.00	0.00
Assistant Auditor Controller	1.00	1.00	1.00	0.00
Auditor's Budget and Administrative Assistant- Confidential or Executive Assistant-Confidential	1.00	1.00	1.00	0.00
Clerk III	1.00	1.00	1.00	0.00
Data Entry Operator I/II	1.00	1.00	1.00	0.00
Data Entry Operator III	1.00	1.00	1.00	0.00
Payroll Technician II-Confidential	2.00	2.00	2.00	0.00
Payroll Technician I-Confidential	1.00	1.00	1.00	0.00
Senior Account Clerk	4.00	4.00	4.00	0.00
Supervising Accountant-Admin	3.00	3.00	3.00	0.00
<b>Total</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>0.00</b>

# TREASURER-TAX COLLECTOR

Fund 0060 General, Budget Unit 111

Lori J. Scott, Treasurer/Tax Collector/Public Administrator

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	743064	927449	898238	982,952	982,952	982,952
SERVICES AND SUPPLIES	605467	703398	694453	666,513	730,332	730,332
INTRAFUND TRANSFERS	-23270	-94975	-96073	-63,610	-63,610	-63,610
APPROP FOR CONTINGENCY	0	0	0	28,205	16,167	16,167
TOTAL EXPENDITURES*****	\$1,325,261	\$1,535,872	\$1,496,617	\$1,614,060	\$1,665,841	\$1,665,841
FINES, FORFEITURES & PENALTIES	91932	52000	89812	83,500	83,500	83,500
INTERGOVERNMENTAL REVENUES	-16462	0	0	0	0	0
CHARGES FOR SERVICES	899465	905137	1021007	945,010	996,791	996,791
MISCELLANEOUS REVENUES	57288	40895	51633	47,710	47,710	47,710
TOTAL REVENUES*****	\$1,032,222	\$998,032	\$1,162,452	\$1,076,220	\$1,128,001	\$1,128,001
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$293,038	\$537,840	\$334,166	\$537,840	\$537,840	\$537,840

## **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 monies 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**

There is no increase in General Fund support in order to continue operations at the same level as the previous fiscal year. Increases in Information Technology expenses are due to the hardware/software necessary for required upgrades for the Megabyte Property Tax Systems software.

These increases are offset by a sixty one percent increase in Teeter revenues, a four percent increase in charges for services, and a seventeen percent increase in miscellaneous revenue.

## **SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with adjusted redistribution of salary contingency to services and supplies and one minor adjustment due to new account codes.

## **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. The budget amendment increases appropriations for an increased cost in armored car services which are offset by investment service fee revenue.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Treasurer/Tax Collector/Public Administrator	1.00	1.00	1.00	0.00
Accountant Auditor I/II	1.00	1.00	1.00	0.00
Accounting Technician	1.00	1.00	1.00	0.00
Deputy Treasurer/Tax Collector-Collections	1.00	1.00	1.00	0.00
Deputy Treasurer/Tax Collector-Treasurer/PA	1.00	1.00	1.00	0.00
Executive Assistant-Confidential	1.00	1.00	1.00	0.00
Interdepartmental Systems Coordinator	1.00	1.00	1.00	0.00
Property Tax Specialist I/II	5.00	5.00	5.00	0.00
Property Tax Specialist III	1.00	1.00	1.00	0.00
Treasury Cashier I/II	2.00	2.00	2.00	0.00
<b>Total</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>

# ASSESSOR/RECORDER-ASSESSOR

Fund 0060 General, Budget Unit 112

Leslie Morgan, Assessor/Recorder

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	2,983,124	3,229,555	2,974,206	3,244,678	3,176,604	3,176,604
SERVICES AND SUPPLIES	542,525	668,514	591,022	653,159	653,159	653,159
OTHER CHARGES	346,514	572,919	572,919	855,635	855,635	855,635
FIXED ASSETS	5,860	0	0	0	0	0
INTRAFUND TRANSFERS	-145,047	-149,888	-149,888	-153,637	-153,637	-153,637
APPROP FOR CONTINGENCY	0	26,700	0	26,500	40,595	40,595
OTHER FINANCING USES	0	8,820	8,802	0	0	0
TOTAL EXPENDITURES*****	\$3,732,976	\$4,356,620	\$3,997,061	\$4,626,335	\$4,572,356	\$4,572,356
INTERGOVERNMENTAL REVENUES	154,660	0	0	0	0	0
CHARGES FOR SERVICES	1,191,987	942,350	1,077,128	885,600	885,600	885,600
MISCELLANEOUS REVENUES	9	0	200	0	0	0
TOTAL REVENUES*****	\$1,346,655	\$942,350	\$1,077,329	\$885,600	\$885,600	\$885,600
ASSESSOR EXP OVER (UNDER) REV	\$2,386,321	\$3,414,270	\$2,919,732	\$3,740,735	\$3,686,756	\$3,686,756

## **PROGRAM DESCRIPTION**

The function of the Assessor is to produce an annual 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 FY 2007-08 there were 109,465 locally assessed properties in Shasta County with a taxable value of \$15,798,798,970 generating more than \$173 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. These figures represent increases of more than 9.2 percent in taxable value and property tax revenue over the previous year.

## **BUDGET REQUESTS**

The California Assessor's Association, the California Department of Finance, and the State Legislature have not progressed on a Property Assessment and Revenue for Education (PARE) program to support the costs of completing the tax roll in accordance with mandated statutes. As no revenues exist, the costs are absorbed by the Assessor's budget. The Assessor has filled vacancies with Extra Help staff in order to meet mandated timelines for the tax roll and process assessment adjustments required during the downturn in the real estate market.

The Assessor has applied cost-cutting strategies to Services and Supplies, reducing the request by

\$24,175 from the previous fiscal year.

Central Service (A-87) charges have increased by \$282,716 from FY 2007-08 and Charges for Services will decrease by \$56,750.

The net cost to the General Fund is \$158,986 over the previous fiscal year.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with some movement of funds due to account code changes, the addition of other post employment benefit expenses, recalculating the appropriation for salary contingency, and including unallocated salary savings.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

It will be necessary to carefully review the long-term effects of the absence of PARE revenues and its impact on the General Fund.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Assessor-Recorder	1.00	1.00	1.00	0.00
Administrative Assistant-Assessor-Confidential or Executive Assistant-Confidential	1.00	1.00	1.00	0.00
Assessor/Recorder Clerk I/II/III	8.00	8.00	8.00	0.00
Assessor/Recorder Program Manager	2.00	2.00	2.00	0.00
Auditor Appraiser I/II/III	4.00	4.00	4.00	0.00
Deputy Assessor/Recorder	2.00	2.00	2.00	0.00
Mapping Specialist I/II	2.00	2.00	2.00	0.00
Real Property Appraiser I/II/III	11.00	11.00	11.00	0.00
Senior Assessor/Recorder Clerk	4.00	4.00	4.00	0.00
Senior Specialist Real Property Appraiser	3.00	3.00	3.00	0.00
Senior Supervising Auditor Appraiser	1.00	1.00	1.00	0.00
Senior Supervising Real Property Appraiser	2.00	2.00	2.00	0.00
Supervising Assessor/Recorder Clerk	1.00	1.00	1.00	0.00
<b>Total</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>0.00</b>

# SUPPORT SERVICES-PURCHASING DIVISION

Fund 0060 General, Budget Unit 113

Michelle Schafer, Director of Support Services

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	94901	199565	109225	194,577	165,168	165,168
SERVICES AND SUPPLIES	39167	45016	37498	42,593	42,658	42,658
INTRAFUND TRANSFERS	-135388	-177744	-177744	-100,673	-100,673	-100,673
APPROP FOR CONTINGENCY	0	0	0	1,304	1,304	1,304
TOTAL EXPENDITURES*****	(\$1,320)	\$66,837	(\$31,021)	\$137,801	\$108,457	\$108,457
REVENUE FROM MONEY & PROPERTY	0	0	97	0	0	0
MISCELLANEOUS REVENUES	119889	84131	94042	49,711	49,711	49,711
OTHER FINANCING SRCS SALE F/A	278	0	1469	0	0	0
TOTAL REVENUES*****	\$120,168	\$84,131	\$95,609	\$49,711	\$49,711	\$49,711
PURCHASING EXP OVER (UNDER) REV	(\$121,488)	(\$17,294)	(\$126,629)	\$88,090	\$58,746	\$58,746

## **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 projected at \$5,000 lower than FY 2007-08 due to the new Director having a lower earning capacity. It is anticipated that two vacant positions will remain vacant this fiscal year due to the County's fiscal circumstances.

The net cost to the General Fund of \$58,746 is primarily due to a decrease in A-87 revenues of \$34,420.

## **SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with one minor adjustment due to an account code change and the placement of \$29,409 in unallocated salary savings to reduce the net County cost.

## **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.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Accounting Technician	1.00	1.00	1.00	0.00
Buyer I/II	1.00	1.00	1.00	0.00
Senior Buyer	1.00	1.00	1.00	0.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

# COUNTY COUNSEL

Budget Unit 120

Michael A. Ralston, Interim County Counsel

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	1248972	1409761	1381536	1,558,682	1,558,682	1,558,682
SERVICES AND SUPPLIES	134147	187380	154946	182,207	182,217	182,217
INTRAFUND TRANSFERS	-1189159	-1493989	-1481606	-1,573,423	-1,573,423	-1,573,423
TOTAL EXPENDITURES*****	\$193,960	\$103,152	\$54,876	\$167,466	\$167,476	\$167,476
CHARGES FOR SERVICES	11089	6000	7374	6,000	6,000	6,000
MISCELLANEOUS REVENUES	118809	78750	79891	145,633	145,633	145,633
TOTAL REVENUES*****	\$129,898	\$84,750	\$87,265	\$151,633	\$151,633	\$151,633
COUNTY COUNSEL EXP OVER (UNDER) REV	\$64,062	\$18,402	(\$32,389)	\$15,833	\$15,843	\$15,843

## **PROGRAM DESCRIPTION**

The County Counsel's office provides a full range of legal services required by County officers, agencies, and departments including 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 \$1.6 million which is nearly eleven percent higher than the FY 2007-08 adjusted budget due to runout costs of the retiring County Counsel, step increases for three attorneys, and the reclass of the County Counsel's Executive Assistant. The services of two and a half attorneys and one legal secretary are provided to the Child and Family Services Division of Social Services; those costs are reimbursed to County Counsel, and will increase \$13,231 over last budget year.

Although there are increases of membership dues, legal research fees, and attorney recruitment fees, the Services and Supplies requested total has decreased by nearly three percent as necessary computer replacement and updated phones were purchased during the previous fiscal year.

The net County cost for FY 2008-09 is \$15,843; \$2,559 below the net County cost for FY 2007-08.

## **SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with one minor recalculation.

**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.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
County Counsel	1.00	1.00	1.00	0.00
Assistant County Counsel	1.00	1.00	1.00	0.00
Senior Deputy County Counsel or Deputy County Counsel I/II/III	6.00	6.00	6.00	0.00
Legal Office Executive Assistant-Confidential	1.00	1.00	1.00	0.00
Legal Secretary-Confidential	3.00	3.00	3.00	0.00
<b>Total</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>

# SUPPORT SERVICES-PERSONNEL DIVISION

Budget Unit 130

Michelle Schafer, Director of Support Services

	ACTUAL EXP/REV 2006-07	ACTUAL BUDGET 2007-08	ACTUAL EXP/REV 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
SALARIES AND BENEFITS	641384	722685	712340	688,560	688,560	688,560
SERVICES AND SUPPLIES	564780	790981	440554	812,153	812,153	812,153
INTRAFUND TRANSFERS	-1240247	-1175606	-983055	-1,140,042	-1,370,492	-1,370,492
TOTAL EXPENDITURES*****	(\$34,083)	\$338,060	\$169,840	\$360,671	\$130,221	\$130,221
MISCELLANEOUS REVENUES	72983	51929	53045	69,761	69,761	69,761
TOTAL REVENUES*****	\$72,983	\$51,929	\$53,045	\$69,761	\$69,761	\$69,761
PERSONNEL EXP OVER (UNDER) REV	(\$107,066)	\$286,131	\$116,795	\$290,910	\$60,460	\$60,460

## **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 are projected at \$34,125 lower than FY 2007-08 due to the new Director having a lower earning capacity.

Services and Supplies are projected at \$21,172 higher than FY 2007-08 despite the Director applying cost-cutting strategies in this arena. Custodial charges have increased thirty-eight percent from the previous year; building maintenance costs have also increased. Although current fiscal circumstances have promoted vacant positions in most County departments, Personnel staff will still be negotiating labor contracts, processing requests for Extra Help employees, and recruiting those positions that must be filled; the "cost of doing business" is included in Services and Supplies. Expenses for the implementation of the new Human Resources Payroll process in IFAS are included in this budget.

The net cost to the General Fund is \$60,460; \$225,671 lower than FY 2007-08 due to increased cost applied expenditures.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with some adjustments due to recalculations.

**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.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Director of Support Services	1.00	1.00	1.00	0.00
Assistant Director of Support Services	1.00	1.00	1.00	0.00
Personnel Analyst I/II/III	2.00	2.00	2.00	0.00
Personnel Assistant-Confidential or Personnel Technician I/II-Confidential	4.00	4.00	4.00	0.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>

# COUNTY CLERK/REGISTRAR OF VOTERS-ELECTIONS

Fund 0060 General, Budget Unit 140

Catherine Darling, County Clerk/Registrar of Voters

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2006-07	2007-08	2007-08	2008-09	2008-09	2008-09
SALARIES AND BENEFITS	456,167	876,268	686,160	703,432	702,569	702,569
SERVICES AND SUPPLIES	1,187,027	2,339,365	1,500,209	1,446,935	1,446,935	1,446,935
OTHER CHARGES	28,780	30,130	30,130	42,969	42,969	42,969
INTRAFUND TRANSFERS	-50	0	-100	0	0	0
APPROP FOR CONTINGENCY	0	0	0	11,830	11,830	11,830
OTHER FINANCING USES	44,621	1,004,034	0	0	0	0
TOTAL EXPENDITURES*****	\$1,716,545	\$4,249,797	\$2,216,399	\$2,205,166	\$2,204,303	\$2,204,303
INTERGOVERNMENTAL REVENUES	903,824	658,547	178,653	504,547	504,547	504,547
CHARGES FOR SERVICES	24,634	79,000	370,613	28,500	28,500	28,500
MISCELLANEOUS REVENUES	215	0	34,848	0	0	0
OTHER FINANCING SRCS SALE F/A	0	0	254	0	0	0
TOTAL REVENUES*****	\$928,673	\$737,547	\$584,367	\$533,047	\$533,047	\$533,047
ELECTION ADMIN & REGISTRATION EXP OVER (UNDER) REV	\$787,872	\$3,512,250	\$1,632,031	\$1,672,119	\$1,671,256	\$1,671,256

## **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. The proposed budget is significantly less than FY 2007-08, as there is only one election, though it is a Presidential General election, typically generating the highest voter turnout.

Services and Supplies includes technology professional services and equipment estimates to replace existing connectivity when the downtown Redding mall roof is removed; the current wiring system is within the roof's structure.

Overall, expenses are down forty-eight percent from the previous fiscal year as there is only one election. Revenues are down twenty-eight percent due to decreased special election fees and candidate filing fees.

## **SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with some minor adjustments due to recalculations.

**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.

**POSITION ALLOCATION**

Title	As of Sept 08	08/09 Request	08/09 Rec	Change
Agency Staff Services Analyst I/II	1.00	1.00	1.00	0.00
Assistant County Clerk/Registrar of Voters	1.00	1.00	1.00	0.00
Clerk/Elections Specialist I/II	5.00	5.00	5.00	0.00
Clerk/Elections Supervisor	1.00	1.00	1.00	0.00
Elections Technician	1.00	1.00	1.00	0.00
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>