

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
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UNIT TITLE: 111 TREASURER TAX COLLECTOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	713848	802473	727,875	781,936	781,936	781,936
SERVICES AND SUPPLIES	611397	661572	628,884	711,354	711,354	711,354
INTRAFUND TRANSFERS	-116092	-73432	-77,932	-21,672	-21,672	-21,672
APPROP FOR CONTINGENCY	0	3771	0	20,013	20,013	20,013
TOTAL EXPENDITURES*****	\$1209152	\$1394384	\$1,278,826	\$1,491,631	\$1,491,631	\$1,491,631
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FINES, FORFEITURES & PENALTIES	106974	95000	101,446	95,000	95,000	95,000
CHARGES FOR SERVICES	970136	946059	965,899	895,982	895,982	895,982
MISCELLANEOUS REVENUES	31826	27194	37,338	38,611	38,611	38,611
OTHER FINANCING SRCS SALE F/A	0	0	35	0	0	0
TOTAL REVENUES*****	\$1108936	\$1068253	\$1,104,719	\$1,029,593	\$1,029,593	\$1,029,593
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$100217	\$326131	\$174,107	\$462,038	\$462,038	\$462,038
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**ASSESSOR/RECORDER  
ASSESSOR  
Budget Unit 112**

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**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 2005-2006 there were 108,121 locally assessed properties in Shasta County with a taxable value of \$12,858,059,153 generating over \$154 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 2006-07 are approximately \$4 million. Of that amount, \$3.6 million is for the general operations unit and \$387,134 is funded through rollover of prior year's Property Tax Administration Program (PTAP) monies and backfill from the General Fund for this program that was cut in the State's FY 2005-06 and FY 2006-07 budgets.

Salaries and Benefits have increased by \$121,000 due to termination pay for retiring long-time employees, retirement, health insurance and workers compensation increases and anticipated bargained salary increases.

The Services and Supplies category is requested at \$48,000 less than the previous year's adopted budget, and is spread between the general budget and the PTAP program budget. The escalation of Maintenance of Structures, Information Technology Services, Vehicle Maintenance and Utilities costs is offset by decreased anticipated costs for new computers and software. A-87 Central Service cost increases of \$241,139 attributable to the new Administration Center have been offset by the General Fund.

The department is requesting to purchase a replacement mapping computer in FY 2006-07 at a cost of \$7,125.

Administrative services provided to the Recorder's Office in the amount of \$145,049 are cost applied to the Assessor's budget.

Revenues are projected at approximately \$370,000 lower than FY 2005-06, due mainly to the loss of PTAP funding.

The Net County cost for the FY 2006-07 Assessor's Requested Budget is an increase of \$233,602 over the FY 2005-06 adjusted budget. This figure is reflective of General Fund support of increased A-87 costs for the Administration Center building, General Fund backfill of lost PTAP revenue and

projected cost savings within the department's budget.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The loss of Property Tax Administration Program dollars has had a significant impact on Shasta County. The Assessor continues to work with other counties throughout the state to get the funding restored, but, to date, these efforts have not been successful.

**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 9

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 STATE OF CALIFORNIA  
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=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 112 ASSESSOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	2678048	3040345	2,944,790	3,097,420	3,097,420	3,097,420
SERVICES AND SUPPLIES	549330	817586	817,586	667,538	667,538	667,538
OTHER CHARGES	102417	516423	516,423	346,513	346,513	346,513
FIXED ASSETS	53581	17200	7,674	7,125	7,125	7,125
INTRAFUND TRANSFERS	-133016	-143248	-142,748	-145,049	-145,049	-145,049
APPROP FOR CONTINGENCY	0	6380	0	63,999	63,999	63,999
TOTAL EXPENDITURES*****	\$3250361	\$4254686	\$4,143,725	\$4,037,546	\$4,037,546	\$4,037,546
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INTERGOVERNMENTAL REVENUES	383633	487500	433,589	116,321	116,321	116,321
CHARGES FOR SERVICES	1028772	886613	1,018,337	807,050	807,050	807,050
MISCELLANEOUS REVENUES	303	0	141	0	0	0
OTHER FINANCING SRCS SALE F/A	19	0	96	0	0	0
TOTAL REVENUES*****	\$1412728	\$1374113	\$1,452,163	\$923,371	\$923,371	\$923,371
ASSESSOR EXP OVER (UNDER) REV	\$1837633	\$2880573	\$2,691,562	\$3,114,175	\$3,114,175	\$3,114,175
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**SUPPORT SERVICES  
PURCHASING DIVISION  
Budget Unit 113**

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**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 projected at \$15,317 less than FY 2005-06 primarily due to underfilling one position and savings from the retirement of a long-term employee and filling the vacated position at a lower step.

Requested Services and Supplies are approximately \$7,100 greater than the previous year due to increased operational costs for the new Administration Center and the purchase of new computers. On a positive note, increased A-87 cost reimbursements of \$40,883 offset cost increases.

Overall, the department requested appropriations are \$25,252 less than the A-87 cost reimbursement for FY 2006-07, resulting in a positive impact on the General Fund.

**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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
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STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
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UNIT TITLE: 113 PURCHASING						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	157848	191987	151,476	176,670	176,670	176,670
SERVICES AND SUPPLIES	31571	41951	33,282	49,021	49,021	49,021
INTRAFUND TRANSFERS	-146633	-143481	-143,481	-135,388	-135,388	-135,388
APPROP FOR CONTINGENCY	0	963	0	4,327	4,327	4,327
TOTAL EXPENDITURES*****	\$42786	\$91420	\$41,276	\$94,630	\$94,630	\$94,630
MISCELLANEOUS REVENUES	51633	78999	78,999	119,882	119,882	119,882
TOTAL REVENUES*****	\$51633	\$78999	\$78,999	\$119,882	\$119,882	\$119,882
PURCHASING EXP OVER (UNDER) REV	\$-8846	\$12421	\$-37,723	\$-25,252	\$-25,252	\$-25,252
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**COUNTY COUNSEL  
Budget Unit 120**

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**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 \$100,877 (9 percent) higher than the FY 2005-06 adjusted budget due to one additional requested attorney position and increased health and other benefit costs. The cost of the additional requested position will be split between County Counsel and Social Services Children and Family Services Division and is necessary to meet current workload volume.

Services and Supplies are requested at an increase of \$6,000 over FY 2005-06, due to higher electronic legal research cost of nearly \$14,000 which is offset to some extent by reductions in other line items.

The A-87 cost reimbursement for this department is \$35,000 lower than FY 2005-06. Combined with the additional appropriations request, the department's budget reflects an increase in county cost of \$108,222 from FY 2005-06.

**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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 120 COUNTY COUNSEL						
FUNCTION: GENERAL						
ACTIVITY: COUNSEL						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	1041596	1163160	1,142,200	1,264,037	1,264,037	1,264,037
SERVICES AND SUPPLIES	110505	153397	127,959	159,406	159,406	159,406
INTRAFUND TRANSFERS	-1132769	-1120258	-1,105,333	-1,195,499	-1,195,499	-1,195,499
APPROP FOR CONTINGENCY	0	1000	0	34,509	34,509	34,509
TOTAL EXPENDITURES*****	\$19333	\$197299	\$164,827	\$262,453	\$262,453	\$262,453
CHARGES FOR SERVICES	11955	14000	8,222	6,000	6,000	6,000
MISCELLANEOUS REVENUES	106468	149222	147,486	114,154	114,154	114,154
TOTAL REVENUES*****	\$118423	\$163222	\$155,708	\$120,154	\$120,154	\$120,154
COUNTY COUNSEL EXP OVER (UNDER) REV	\$-99091	\$34077	\$9,118	\$142,299	\$142,299	\$142,299
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...Org Key Object	Type of Change	# of Pos	FTE	Class Title	Number of Pay Periods	Amount
12000 011000	BASE SALARIES & BENEFITS					858,661
12000 011000	ADD	1	1.00	DEPUTY COUNTY COUNSEL III	16	46,367
Account Total 011000						905,028
12000 018100	BASE SALARIES & BENEFITS					61,343
12000 018100	ADD	1	1.00	DEPUTY COUNTY COUNSEL III	16	3,547
Account Total 018100						64,890
12000 018201	BASE SALARIES & BENEFITS					145,400
12000 018201	ADD	1	1.00	DEPUTY COUNTY COUNSEL III	16	8,089
Account Total 018201						153,489
12000 018300	BASE SALARIES & BENEFITS					103,207
12000 018300	ADD	1	1.00	DEPUTY COUNTY COUNSEL III	16	5,203
Account Total 018300						108,410
12000 018400	BASE SALARIES & BENEFITS					4,293
12000 018400	ADD	1	1.00	DEPUTY COUNTY COUNSEL III	16	232
Account Total 018400						4,525
12000 018500	BASE SALARIES & BENEFITS					19,119
12000 018500	ADD	1	1.00	DEPUTY COUNTY COUNSEL III	16	1,032
Account Total 018500						20,151

**SUPPORT SERVICES  
PERSONNEL DIVISION  
Budget Unit 130**

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**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 \$55,865 (9 percent) over FY 2005-06 due to Board approved salary increases and increases in benefit costs, particularly in health insurance.

Services and Supplies requests have increased overall by \$53,582 due to a projected increase of \$69,000 in pre-employment exam costs, which is offset by expense reductions in other 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.

A-87 cost recovery has increased by \$190,000 from FY 2005-06, which fully offsets increased expenses projected in this budget unit.

Overall, the net county cost for this unit is requested at \$7,827, a reduction of \$74,870 from the FY 2005-06 adjusted budget.

**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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING SUMMARY  
BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 130 PERSONNEL FUNCTION: GENERAL ACTIVITY: PERSONNEL FUND:0060 GENERAL						
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SALARIES AND BENEFITS	512819	627812	601,412	683,677	683,677	683,677
SERVICES AND SUPPLIES	363274	571281	426,360	624,863	624,863	624,863
INTRAFUND TRANSFERS	-847172	-1054517	-1,068,203	-1,244,335	-1,244,335	-1,244,335
APPROP FOR CONTINGENCY	0	0	0	18,036	18,036	18,036
TOTAL EXPENDITURES*****	\$28920	\$144576	\$-40,432	\$82,241	\$82,241	\$82,241
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CHARGES FOR SERVICES	7013	0	0	0	0	0
MISCELLANEOUS REVENUES	38404	61879	61,879	74,414	74,414	74,414
OTHER FINANCING SRCS SALE F/A	126	0	0	0	0	0
TOTAL REVENUES*****	\$45543	\$61879	\$61,879	\$74,414	\$74,414	\$74,414
PERSONNEL EXP OVER (UNDER) REV	\$-16623	\$82697	\$-102,311	\$7,827	\$7,827	\$7,827
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**COUNTY CLERK/REGISTRAR OF VOTERS  
ELECTIONS  
Budget Unit 140**

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**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 2005-06, the department budgeted for two regularly scheduled elections; in FY 2006-07 there is only one regularly scheduled election.

Total appropriations in this budget unit are requested at \$3,6 million, with offsetting revenue of \$1,2 million for a total net county cost of \$2,4 million, which is \$882,453 above last year. The increase is due to a request for \$1 million to renovate the current Shasta County Library for Elections office space after the new library is complete. Relocation into the old library building would allow the department to move out of leased space and into a County-owned facility. Extensive upgrades to the interior of the building for ADA accessibility and plumbing and electrical systems are necessary to make the building functional for the department. The Elections department is working closely with the County Administrative Office and other County departments to find a co-tenant County department to share the space available in that building.

The newly acquired Voter Verified Paper Audit Trail Printers (VVPATs) that were included in the FY 2005-06 budget have been certified by the State and will be used in upcoming elections. The department planned originally to spend Help America Vote Act of 2002 (HAVA) funds for these printers. However, expenditure of HAVA funds for upgrading voting machines is not allowed. HAVA funds may only be used for four specific purposes: accessible voting equipment purchase, voting system storage and transportation, voter education, and pollworker education. For FY 2006-07, the department anticipates receiving \$1.156 million in HAVA funds. The department is still formulating a spending plan for these funds, however the full amount is currently budgeted for extra help salaries and additional services and supplies. A spending plan will be completed before final budget adoption and the department may make adjustments to the budget through the supplemental budget process.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget did not include a proposed Elections IT Technician position as originally proposed by the department. While the need for a more highly skilled position is necessary to maintain the computerized voting machines, the new position needs more study before it can be approved. The position may be included in the supplemental budget process or requested separately at a later date. The remaining budget is as the department head requested.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The most significant policy issue facing the Elections department is the continued effort to get reimbursement for the cost of the November 2005 special election. The Governor originally indicated that the state would fully reimburse counties for additional costs generated by the election.

However, language was not included in the May revised budget or in budget trailer language and repayment remains under negotiation. The additional cost to Shasta County is estimated to be \$285,490 and the County continues to work with CSAC and our legislative consultant to secure reimbursement of those funds.

**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 9

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UNIT TITLE: 140 ELECTION ADMIN & REGISTRATION						
FUNCTION: GENERAL						
ACTIVITY: ELECTIONS						
FUND:0060 GENERAL						
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SALARIES AND BENEFITS	399810	496564	430,583	737,751	694,415	694,415
SERVICES AND SUPPLIES	619212	1357001	1,060,890	1,869,132	1,869,003	1,869,003
OTHER CHARGES	24340	36647	36,647	28,780	28,780	28,780
FIXED ASSETS	0	0	0	1,000,000	1,000,000	1,000,000
INTRAFUND TRANSFERS	-150	0	-50	0	0	0
APPROP FOR CONTINGENCY	0	0	0	11,124	11,124	11,124
OTHER FINANCING USES	0	40000	38,753	0	0	0
TOTAL EXPENDITURES*****	\$1043212	\$1930212	\$1,566,823	\$3,646,787	\$3,603,322	\$3,603,322
FINES, FORFEITURES & PENALTIES	0	500	0	0	0	0
INTERGOVERNMENTAL REVENUES	282728	336343	163,547	1,176,400	1,176,400	1,176,400
CHARGES FOR SERVICES	42020	73400	116,059	24,500	24,500	24,500
MISCELLANEOUS REVENUES	0	0	100	0	0	0
TOTAL REVENUES*****	\$324748	\$410243	\$279,706	\$1,200,900	\$1,200,900	\$1,200,900
ELECTION ADMIN & REGISTRATION EXP OVER (UNDER) REV	\$718464	\$1519969	\$1,287,118	\$2,445,887	\$2,402,422	\$2,402,422
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**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 2006-07 is \$617,850, or \$20,473 less (3 percent) than the FY 2005-06 adjusted budget. The budget provides funding for three full-time positions as well as numerous extra-help positions required during the Fair event. Although Salaries and Benefits experienced an increase, this was offset by reductions in Services and Supplies, due mainly to the discontinuance of the Mint Farm by the Fair (this is now leased out to a private party generating a stable \$5,300 in annual revenue to the Fair). There will be some ADA modifications made at the fairgrounds in FY 2006-07 and two Fixed Assets are requested: a replacement photocopier (the current one is 8 years old) and an ATM machine for use during the annual County Fair (the nearest ATM machine is four miles from the fairgrounds).

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 \$23,650 less than adjusted revenues, a decrease of almost 4 percent. The Proposed Budget for FY 2006-07 is balanced and there will be no need to utilize fund balance.

Finally, with concurrence from the State Department of Food & Agriculture, Division of Fairs and Expositions, the Fair has realigned their state budget from a calendar year to a fiscal year (July 1 – June 30) to align with the County's (and State's) fiscal year.

**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.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

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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	320809	260726	258,094	292,051	292,051	292,051
SERVICES AND SUPPLIES	349754	353467	274,999	297,211	297,211	297,211
OTHER CHARGES	9923	9972	9,972	11,949	11,949	11,949
FIXED ASSETS	0	6500	6,499	11,150	11,150	11,150
APPROP FOR CONTINGENCY	0	7658	0	5,489	5,489	5,489
TOTAL EXPENDITURES*****	\$680486	\$638323	\$549,564	\$617,850	\$617,850	\$617,850
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REVENUE FROM MONEY & PROPERTY	379408	368100	385,803	404,450	404,450	404,450
INTERGOVERNMENTAL REVENUES	212520	210000	135,000	212,000	212,000	212,000
CHARGES FOR SERVICES	1061	1400	1,343	1,400	1,400	1,400
MISCELLANEOUS REVENUES	62858	62000	39,027	0	0	0
TOTAL REVENUES*****	\$655847	\$641500	\$561,173	\$617,850	\$617,850	\$617,850
INTERMOUNTAIN FAIR EXP OVER (UNDER) REV	\$24639	\$-3177	\$-11,609	\$0	\$0	\$0
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**GENERAL RESERVE  
Budget Unit 160**

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**Lawrence G. Lees**

**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 General Reserve contains two revenue items; interest earnings (\$85,000) and a \$5 Million transfer from the General Fund. Assuming adoption of this recommendation General Reserves would total approximately \$8M at the end of 2006-07. At this time this amount should be considered a placeholder pending completion of the Ten Year Financial Outlook. Final decisions regarding this transfer should be deferred until that decision can be viewed in the context of the Ten Year Financial Outlook.

**SUMMARY OF RECOMMENDATIONS**

The current balance of the General Reserve is approximately \$3 million. This is a very conservative reserve considering the County's \$290+ million budget. The additional General Fund contribution of \$5 Million will increase the General Reserve fund balance to approximately \$8 million at the end of 2006-07.

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 \$211,812. The remaining "line of credit" available to the District Attorney is \$30,000.

**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 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 160 GENERAL RESERVES						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0170 GENERAL RESERVES						
.						
.						
REVENUE FROM MONEY & PROPERTY	55433	28000	108,915	85,000	85,000	85,000
OTHR FINANCING SOURCES TRAN IN	0	500000	500,000	500,000	5,000,000	5,000,000
TOTAL REVENUES*****	\$55433	\$528000	\$608,915	\$585,000	\$5,085,000	\$5,085,000
GENERAL RESERVES EXP OVER (UNDER) REV	\$-55433	\$-528000	\$-608,915	\$-585,000	\$-5,085,000	\$-5,085,000
=====	=====	=====	=====	=====	=====	=====

**ACCUMULATED CAPITAL OUTLAY  
Budget Unit 161**

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**Lawrence G. Lees**

**County Administrative Officer**

**PROGRAM DESCRIPTION**

The Accumulated Capital Outlay (ACO) budget unit was established for the designation of funds to be held in reserve for future capital projects. Specifically, this reserve provides resources for capital programs that would otherwise adversely impact the County General Fund.

**BUDGET REQUEST**

The FY 2006-07 request includes \$35,000 in interest earnings and a \$10 Million transfer from the General Fund. Assuming adoption of the Staff recommendation this fund will have approximately \$11 Million as of June 30, 2007. At this time this amount should be considered a placeholder pending completion of the Ten Year Financial Outlook. Final decisions regarding this transfer should be deferred until that decision can be viewed in the context of the Ten Year Financial Outlook.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Money in the ACO fund can be identified and used for County infrastructure upgrades and additions when no other source of funding is available.

**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.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 161 ACCUMULATED CAPITAL OUTLAY						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0040 ACCUMULATIVE CAPITAL OUTLAY						
.						
.						
OTHER FINANCING USES	142649	637636	606,636	0	0	0
TOTAL EXPENDITURES*****	\$142649	\$637636	\$606,636	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	31835	12000	56,040	35,000	35,000	35,000
OTHR FINANCING SOURCES TRAN IN	0	0	0	0	10,000,000	10,000,000
TOTAL REVENUES*****	\$31835	\$12000	\$56,040	\$35,000	\$10,035,000	\$10,035,000
ACCUMULATED CAPITAL OUTLAY EXP OVER (UNDER) REV	\$110814	\$625636	\$550,596	\$-35,000	\$-10,035,000	\$-10,035,000
=====	=====	=====	=====	=====	=====	=====

**PUBLIC WORKS  
COURTHOUSE REMODEL  
Budget Unit 163**

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**Patrick J. Minturn**

**Director of Public Works**

**PROGRAM DESCRIPTION**

This budget unit was created to account for the revenues and expenses associated with the remodel of the Courthouse. The revenues represent the proceeds from the sales of Certificates of Participation and interest earnings. Expenses represent the costs incurred to make the various improvements.

**BUDGET REQUESTS**

No budget requested for FY 2006-07.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2004-05	ACTUAL BUDGET 2005-06	ACTUAL EXP/REV 2005-06	BUDGET REQUESTS 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 163 COURTHOUSE REMODEL						
FUNCTION: GENERAL - CAPITAL PROJECTS						
ACTIVITY: PLANT ACQUISITION						
FUND:0041 CAPITAL PROJ CRTHOUSE REMODEL						
.						
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OTHER FINANCING USES	5589	64656	64,656	0	0	0
TOTAL EXPENDITURES*****	\$5589	\$64656	\$64,656	\$0	\$0	\$0
.						
REVENUE FROM MONEY & PROPERTY	11620	28047	28,047	0	0	0
MISCELLANEOUS REVENUES	-2	0	0	0	0	0
TOTAL REVENUES*****	\$11619	\$28047	\$28,047	\$0	\$0	\$0
COURTHOUSE REMODEL EXP OVER (UNDER) REV	\$-6030	\$36609	\$36,609	\$0	\$0	\$0
=====	=====	=====	=====	=====	=====	=====