

# **General Government and Support Services**

**GENERAL REVENUE AND TRANSFERS**  
**Budget Unit 100**

---

Lawrence G. Lees

County Administrative Officer

**PROGRAM DESCRIPTION**

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted Federal and State subventions. Financial activities associated with operating departments are not shown in this budget. However, this budget unit does reflect the General Fund subsidies (transfers-out), required matching funds, and appropriations provided to other operating funds, such as County Fire, Health and Human 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. The amounts of subsidies are generally similar to the prior year with a few exceptions. Included in this budget are total recommended appropriations of \$34.2 million.

Major recurring revenue streams are budgeted with a modest six percent increase. Unlike the previous fiscal year, there will not be an increase in revenues due to the mechanics of Proposition 1A. Recall that Prop. 1A was passed several years ago and created a new revenue stream to replace the Vehicle License Fees entitled Property Taxes in Lieu of Vehicle License Fees. Revenues are recommended at \$48.5 million.

The County's ADA Plan contains a number of projects to be completed over a twenty year period that will bring the County's facilities into compliance with the Americans with Disabilities Act. In 2006-07, \$750,000 was budgeted to maintain the County's commitment to addressing ADA issues; Facilities Management indicates all projects are on track for completion prior to June 30, 2007. In fiscal year 2007-08 the ADA request is reflected in the General Revenue budget (\$355,000) as well as Land, Building and Improvements (\$145,000), for a total of \$500,000.

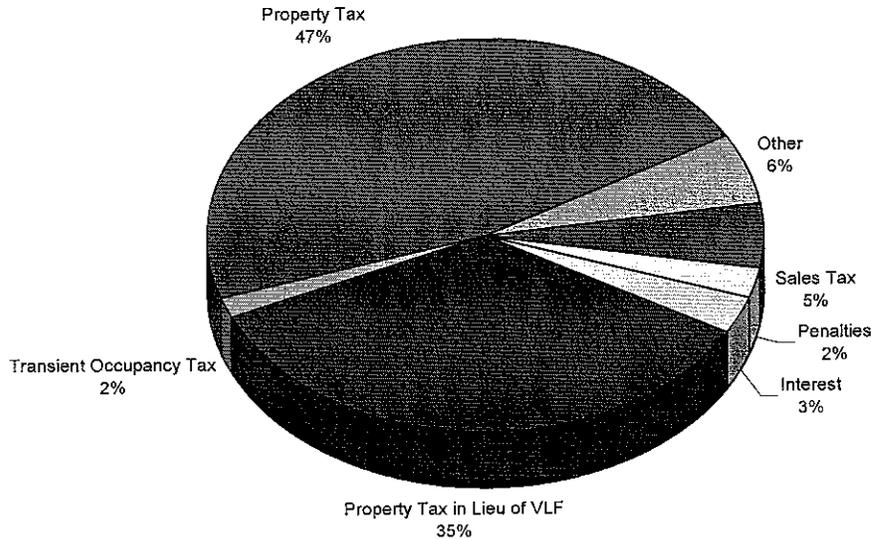
As is illustrated in the following table, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General fund dollars (\$23.4 million) is to the Public Safety group consisting of Sheriff operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs in the amount of \$4.2 million. The recommended subsidy to Public Safety is increased a minimum of three percent or the cost of bargained salary and benefit increases, whichever is greater. In total, General Fund support to public safety is recommended to increase \$3.2 million.

<b>Transfers Out Fund Allocation</b>	<b>Amount</b>
Public Safety	\$23,423,541
Health & Human Services:	
Social Services	4,229,093
Mental Health	707,408
Public Health	646,493
County Fire	2,181,762
Resource Management	894,653
Library	1,386,753
Capital Projects/ADA	577,529
Information Technology	39,254
In-Home Support Services	120,156
<b>Total</b>	<b>\$34,206,642</b>

**REVENUES**

The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit. The graph shows that 47 percent (\$22.6 million) of general purpose revenue is derived from property taxes; 5 percent (\$2.6 million) from sales tax; 2 percent (\$1.1 million) from property tax penalties; 3 percent (\$1.5 million) from interest earned; 2 percent from Transient Occupancy Tax (\$800,000), 35% (\$17 million) from property tax in lieu of VLF and 6 percent (\$2.8 million) from other sources.

**General Revenue by Source**



Absent this year for the second 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 2007-08 state budget. We are not aware of any significant revenue reductions that may hit Shasta County this year with the exception of the Williamson Act subvention (\$250,000).

Rising health insurance costs, retiree health care costs, workers compensation and 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 are some of the concerns remaining for the County in the future.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget pending final State budget action.

---

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. The combination of all supplemental budget amendments that affect the General Revenue total \$1,561,677, and are offset by a reduction in the Contingency Reserve.

A transfer of \$1 million to General Reserves will bring reserves to 2.7 percent of total budget for the General Operating Group of Funds, less provision for reserves and designations. The CAO is preparing a revision to Administrative Policy 2-101 to include a provision for budgetary reserves.

There are a number of potential negative impacts to counties in the State's budget, which was not yet adopted as of final budget hearings. The Adopted Budget includes an appropriation of \$500,000 to offset the likelihood of the loss of state revenues.

Maintenance of Structures-ADA is increased by \$61,677 to reflect rollover of unspent funds from fiscal year 2006-07. An additional \$98,000 of rollover funds is reflected in the Veterans Hall (71000) for improvements to complete the bleacher removal and restroom remodel.

A number of other adjustments between cost centers results in no additional General Fund impact and are discussed in the respective narratives.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING SUMMARY  
BUDGET FOR THE FISCAL YEAR 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
=====						
UNIT TITLE: 100 NON-PROG REV/TRANS OUT						
FUNCTION: GENERAL						
ACTIVITY: OTHER GENERAL						
FUND:0060 GENERAL						
SERVICES AND SUPPLIES	135,249	750,000	585,816	355,000	916,677	916,677
OTHER CHARGES	92,653	112,226	112,226	119,895	121,610	121,610
OTHER FINANCING USES	31,403,251	47,242,408	46,956,588	32,297,686	34,730,032	34,730,032
TOTAL EXPENDITURES*****	\$31,631,153	\$48,104,634	\$47,654,630	\$32,772,581	\$35,768,319	\$35,768,319
TAXES	38,053,740	39,697,276	41,924,330	43,034,500	43,034,500	43,034,500
LICENSES, PERMITS & FRANCHISES	563,950	600,000	647,534	563,950	563,950	563,950
FINES, FORFEITURES & PENALTIES	1,689,068	1,773,000	1,803,268	1,135,086	1,135,086	1,135,086
REVENUE FROM MONEY & PROPERTY	2,002,799	1,511,700	2,589,244	1,514,900	1,514,900	1,514,900
INTERGOVERNMENTAL REVENUES	5,367,347	1,764,000	2,097,716	1,756,000	1,756,000	1,756,000
CHARGES FOR SERVICES	350,860	402,000	523,017	502,000	502,000	502,000
MISCELLANEOUS REVENUES	5,744	10,000	138	0	0	0
OTHER FINANCING SRCS SALE F/A	299,546	0	5,000	0	0	0
TOTAL REVENUES*****	\$48,333,053	\$45,757,976	\$49,590,248	\$48,506,436	\$48,506,436	\$48,506,436
NON-PROG REV/TRANS OUT EXP OVER (UNDER) REV	\$-16,701,900	\$2,346,658	\$-1,935,618	\$-15,733,855	\$-12,738,117	\$-12,738,117
	=====	=====	=====	=====	=====	=====

**BOARD OF SUPERVISORS  
Budget Unit 101**

---

**Mark Cibula**

**Chair, Board of Supervisors**

**PROGRAM DESCRIPTION**

Government Code Section 25000 provides that each county in the State shall have a Board of Supervisors that is the legal body responsible for governing that county. The Board of Supervisors exercises the legislative and administrative authority of the County. In general law counties, such as Shasta, the Board consists of five members, elected on a district basis for staggered four-year terms. The Board of Supervisors is responsible for setting County policy, approving an annual budget, and administering selected dependent special districts.

**BUDGET REQUESTS**

The FY 2007-08 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members. The net county cost associated with this budget unit has decreased by \$32,133 due to A-87 central services cost decreases.

Board memberships requested for FY 2007-08 total \$33,000 and include the following organizations: Regional Council of Rural Counties, Northern California Water Association, 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 by the Board Chairman with a technical adjustment to reflect the cell phone allowance.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

---

**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 2007 - 2008

	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
=====						
UNIT TITLE: 101 BOARD OF SUPERVISORS FUNCTION: GENERAL ACTIVITY: LEGISLATIVE & ADMINISTRATIVE FUND:0060 GENERAL						
SALARIES AND BENEFITS	392114	403,153	396,371	411,681	414,006	414,006
SERVICES AND SUPPLIES	68012	92,296	76,705	92,079	89,754	89,754
OTHER CHARGES	88247	85,543	85,543	45,099	45,099	45,099
TOTAL EXPENDITURES*****	\$548373	\$580,992	\$558,619	\$548,859	\$548,859	\$548,859
MISCELLANEOUS REVENUES	100	0	306	0	0	0
TOTAL REVENUES*****	\$100	\$0	\$306	\$0	\$0	\$0
BOARD OF SUPERVISORS EXP OVER (UNDER) REV	\$548273	\$580,992	\$558,313	\$548,859	\$548,859	\$548,859
	=====	=====	=====	=====	=====	=====

**COUNTY ADMINISTRATIVE OFFICE  
Budget Unit 102**

---

Lawrence G. Lees

County Administrative Officer

**PROGRAM DESCRIPTION**

The County Administrative Office is responsible for the operation and administration of County offices, departments, and special districts under the jurisdiction of the Board of Supervisors. The County Administrative Officer implements policy directives, and assists and advises on matters of County budget, finance and operations. The County Administrative Office directs and conducts reviews of County management and governmental practices, and recommends changes to the Board as deemed necessary to ensure efficiency and economy in the administration of County government.

In addition, the County Administrative Officer is directly charged with overseeing certain central administrative functions, including: administrative support services, such as purchasing, personnel, and risk management; operational support services, including fleet management, facilities' management, and information systems; coordinating independent audit contract activities; and reviewing agenda items prepared by the operating departments for administrative completeness and conformance to policy and budget.

**BUDGET REQUESTS**

Salaries and Benefits are seven percent higher than the adjusted FY 2006-07 budget including one new position added last fiscal year (Agency Staff Services Analyst), the collateral-fill of the Administrative Fiscal Chief, and cost-of-living increases. Services and Supplies are essentially status quo compared to the previous fiscal year.

Overall the Net County Cost for this budget is \$30,925 more than the 2006-07 Adjusted Budget. This is primarily due to the salary and benefit increases, and a modest decrease in revenues.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget is as requested by the department head with a technical adjustment to reflect the cell phone or PDA allowance.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget; Salaries and Benefits increased by \$9,945 for extra-help, offset by a reduction in the contingency reserve.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
=====						
UNIT TITLE: 102 COUNTY ADMINISTRATIVE OFFICE						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
.						
.						
.						
SALARIES AND BENEFITS	875681	901,251	885,139	964,082	975,459	975,459
SERVICES AND SUPPLIES	155038	179,896	147,887	175,025	173,593	173,593
INTRAFUND TRANSFERS	-964652	-1,069,292	-1,069,292	-1,086,310	-1,086,310	-1,086,310
APPROP FOR CONTINGENCY	0	23,820	0	0	0	0
TOTAL EXPENDITURES*****	\$66067	\$35,675	\$-36,266	\$52,797	\$62,742	\$62,742
INTERGOVERNMENTAL REVENUES	15876	15,858	10,552	10,551	10,551	10,551
MISCELLANEOUS REVENUES	65105	84,206	79,233	75,710	75,710	75,710
TOTAL REVENUES*****	\$80981	\$100,064	\$89,785	\$86,261	\$86,261	\$86,261
COUNTY ADMINISTRATIVE OFFICE EXP OVER (UNDER) REV	\$-14913	\$-64,389	\$-126,050	\$-33,464	\$-23,519	\$-23,519
=====						

**CLERK OF THE BOARD**  
**Budget Unit 103**

---

---

**Lawrence G. Lees**

**Clerk of the Board**

**PROGRAM DESCRIPTION**

The Clerk of the Board, a division of the County Administrative Office (CAO), is responsible for the preparation of the Board's weekly agendas, communication of actions taken by the Board, preparation of minutes, and legal advertising.

The Clerk has contact with County departments that prepare items for consideration by the Board of Supervisors during regular and special meetings. In addition, the Clerk provides copies of records to the public, performs research of archival records, and provides verbatim transcripts of meetings upon request and payment of a fee.

Other functions of the Clerk include maintaining the Roster of Public Agencies, the County Code and a record of County committees, commissions, and boards. The Clerk of the Board is the filing officer for Conflict of Interest Code forms, 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**

Overall this budget unit reflects a modest 1.5 percent increase in Net County Cost from fiscal year 2006-07. Salaries and Benefits in the request are six percent lower than the previous year due to new hires at lower step ranges. Services and Supplies are essentially status quo. Central Service A-87 increases of \$20,048 are primarily due to building and equipment charges attributable to the SCAC building. Revenues will decrease by \$9,250 due in part to loss of Fish and Game permit fees, which have transferred to the County Clerk.

**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.

---

---

**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 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
=====						
UNIT TITLE: 103 CLERK OF THE BOARD						
FUNCTION: GENERAL						
ACTIVITY: LEGISLATIVE & ADMINISTRATIVE						
FUND:0060 GENERAL						
.						
.						
.						
SALARIES AND BENEFITS	263255	281,249	257,783	264,066	264,066	264,066
SERVICES AND SUPPLIES	62821	85,069	72,462	85,725	85,725	85,725
OTHER CHARGES	119744	53,714	53,715	73,762	73,762	73,762
INTRAFUND TRANSFERS	-591	0	-200	0	0	0
APPROP FOR CONTINGENCY	0	6,705	0	0	0	0
TOTAL EXPENDITURES*****	\$445228	\$426,737	\$383,760	\$423,553	\$423,553	\$423,553
.						
INTERGOVERNMENTAL REVENUES	6107	0	2,071	0	0	0
CHARGES FOR SERVICES	12957	14,800	12,536	7,050	7,050	7,050
MISCELLANEOUS REVENUES	0	1,500	462	0	0	0
TOTAL REVENUES*****	\$19064	\$16,300	\$15,069	\$7,050	\$7,050	\$7,050
CLERK OF THE BOARD EXP OVER (UNDER) REV	\$426164	\$410,437	\$368,691	\$416,503	\$416,503	\$416,503
=====						

**AUDITOR-CONTROLLER  
Budget Unit 110**

---

**Connie Regnell**

**Auditor - Controller**

**PROGRAM DESCRIPTION**

The Auditor-Controller serves as the Chief Financial Officer for the County. This position also acts as ex officio Auditor and/or Controller for various schools, special districts, and county joint powers agencies. The Auditor-Controller's Office draws funds from and deposits funds to the County Treasury; prepares County and some special district payroll, and provides accounting supervision over all County departments, agencies and special districts maintaining funds with the County Treasury. The Auditor-Controller's office also tabulates the County budget, accounts for property taxes and special assessments, apportions collections, and prepares financial reports and audits.

**BUDGET REQUESTS**

The FY 2007-08 budget request for the Auditor-Controller maintains the same number of positions as in FY 2006-07. Salary and benefit costs associated with PERS retirement, health insurance and workers compensation continue to rise. Due to the retirement of a long-term employee, there are costs associated with a collateral fill of the position.

The total net cost requested for next year's operations is \$1.15 million, \$252,885 less than the General Fund support for fiscal year 2006-07. The decrease is largely due to one-time costs in the previous fiscal year for the financial management system upgrade.

**SUMMARY OF RECOMMENDATIONS**

The recommendations include additions to both Health Insurance and I.T. Small Tools and Equipment. Health Insurance is estimated to increase ten percent during the fiscal year, and there are numerous I.T. equipment upgrades needed to fully implement the IFAS 7i upgrade. The revised net cost is \$1.19 million.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING SUMMARY  
BUDGET FOR THE FISCAL YEAR 2007 - 2008

	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
=====						
UNIT TITLE: 110 AUDITOR CONTROLLER FUNCTION: GENERAL ACTIVITY: FINANCE FUND:0060 GENERAL						
.						
.						
.						
SALARIES AND BENEFITS	1500203	1,641,517	1,558,681	1,749,299	1,771,299	1,771,299
SERVICES AND SUPPLIES	703988	1,549,350	1,058,162	1,017,648	1,032,648	1,032,648
INTRAFUND TRANSFERS	-1719969	-1,597,151	-1,597,137	-1,328,701	-1,328,701	-1,328,701
APPROP FOR CONTINGENCY	0	34,209	0	0	0	0
OTHER FINANCING USES	72150	7,100	7,052	0	0	0
TOTAL EXPENDITURES*****	\$556372	\$1,635,025	\$1,026,758	\$1,438,246	\$1,475,246	\$1,475,246
.						
INTERGOVERNMENTAL REVENUES	12638	0	3,069	0	0	0
CHARGES FOR SERVICES	101597	127,075	120,105	105,275	105,275	105,275
MISCELLANEOUS REVENUES	163099	95,547	146,183	173,453	173,453	173,453
TOTAL REVENUES*****	\$277334	\$222,622	\$269,357	\$278,728	\$278,728	\$278,728
AUDITOR CONTROLLER EXP OVER (UNDER) REV	\$279038	\$1,412,403	\$757,401	\$1,159,518	\$1,196,518	\$1,196,518
=====						

**TREASURER-TAX COLLECTOR**  
**Budget Unit 111**

---

**Lori J. Scott**

**Treasurer/Tax Collector/Public Administrator**

**PROGRAM DESCRIPTION**

The Tax Collector collects property and other tax revenue for county and city governments, school districts, and various special districts. The Treasurer receives and safeguards the moneys belonging to the County and other agencies using the treasury. The Treasurer also manages the County's investment program to ensure maximum interest income and adequate cash flow.

**BUDGET REQUESTS**

The FY 2007-08 budget includes a request for \$29,982 in additional General Fund support to continue operations at the same level as the previous year. Increases in Salaries and Benefits and Information Technology expenses are due to the addition of the Inter-departmental Systems Coordinator, and hardware/software necessary for implementation of the IFAS 7i system and required upgrades for the Megabyte Property Tax Systems software.

These increases are offset by the A-87 cost reimbursement which is projected at approximately \$73,000 higher than the current fiscal year.

**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.

---

**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 2007 - 2008

	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
=====						
UNIT TITLE: 111 TREASURER TAX COLLECTOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
.						
.						
.						
SALARIES AND BENEFITS	727875	824,758	743,064	927,449	927,449	927,449
SERVICES AND SUPPLIES	628884	711,498	605,467	700,544	700,544	700,544
INTRAFUND TRANSFERS	-77932	-21,672	-23,270	-94,975	-94,975	-94,975
APPROP FOR CONTINGENCY	0	20,013	0	0	0	0
TOTAL EXPENDITURES*****	\$1278826	\$1,534,597	\$1,325,261	\$1,533,018	\$1,533,018	\$1,533,018
.						
FINES, FORFEITURES & PENALTIES	101446	95,000	91,932	52,000	52,000	52,000
INTERGOVERNMENTAL REVENUES	0	0	1,442	0	0	0
CHARGES FOR SERVICES	965899	895,982	899,465	905,137	905,137	905,137
MISCELLANEOUS REVENUES	37338	38,611	57,288	40,895	40,895	40,895
OTHER FINANCING SRCS SALE F/A	35	0	0	0	0	0
TOTAL REVENUES*****	\$1104719	\$1,029,593	\$1,050,126	\$998,032	\$998,032	\$998,032
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$174107	\$505,004	\$275,134	\$534,986	\$534,986	\$534,986
	=====	=====	=====	=====	=====	=====

**ASSESSOR/RECORDER  
ASSESSOR  
Budget Unit 112**

---

**Leslie Morgan**

**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 FY 2006-07 there were 107,895 locally assessed properties in Shasta County with a taxable value of \$14,455,359,200 generating over \$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 12.4% in taxable value and property tax revenue over the previous year.

**BUDGET REQUESTS**

Beginning in 1996, Shasta County participated in the Property Tax Administration Program (PTAP), a cost assistance program administered through the California Department of Finance to assist local governments with the costs of providing the primary revenue source for public schools. For the Assessor, these funds provided staff, training, and modern equipment and software to link the functions of the Assessor, Auditor, and Tax collector in an integrated property tax administration system. This program was a victim of California's 2005-06 budget compromise.

The California Assessor's Association, the California Department of Finance, and the State Legislature have been working to craft a new Property Assessment and Revenue for Education (PARE) program to replace some of the PTAP assistance for FY 2007-08. In anticipation of this legislation being funded, the Assessor has prepared a modest budget for the program and requests the inclusion of the \$280,799 in the General Fund budget. No revenues have been budgeted for PARE; however, this figure includes an increase in Services and Supplies of \$3,800 for costs associated with hardware/software upgrades required by Megabyte Property Tax Systems.

A-87 Central Service cost increases of \$226,406, or sixty-five percent, above the FY 2006-07 budget, have been offset by the General Fund.

The net County cost for the FY 2007-08 Assessor's requested budget is a decrease of \$108,400 under the FY 2006-07 adjusted budget. This figure is reflective of General Fund support of increased A-87 costs for the Administration Center building, General Fund backfill of undetermined PARE 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**

Recognizing the unknown status of the PARE legislation, the proposed 2007-08 Assessor's budget reflects a diligent effort to minimize expenses and maintain a level of quality and efficiency in order to complete the roll accurately and timely.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

---

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
=====						
UNIT TITLE: 112 ASSESSOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
.						
.						
SALARIES AND BENEFITS	2944790	3,054,598	2,983,124	3,229,555	3,229,555	3,229,555
SERVICES AND SUPPLIES	817586	667,394	542,525	666,928	666,928	666,928
OTHER CHARGES	516423	346,513	346,514	572,919	572,919	572,919
FIXED ASSETS	7674	7,125	5,860	0	0	0
INTRAFUND TRANSFERS	-142748	-145,049	-145,047	-149,888	-149,888	-149,888
APPROP FOR CONTINGENCY	0	63,999	0	26,700	26,700	26,700
TOTAL EXPENDITURES*****	\$4143725	\$3,994,580	\$3,732,976	\$4,346,214	\$4,346,214	\$4,346,214
INTERGOVERNMENTAL REVENUES	433589	116,321	154,660	0	0	0
CHARGES FOR SERVICES	1018337	807,050	1,191,987	942,350	942,350	942,350
MISCELLANEOUS REVENUES	141	0	9	0	0	0
OTHER FINANCING SRCS SALE F/A	96	0	0	0	0	0
TOTAL REVENUES*****	\$1452163	\$923,371	\$1,346,655	\$942,350	\$942,350	\$942,350
ASSESSOR EXP OVER (UNDER) REV	\$2691562	\$3,071,209	\$2,386,321	\$3,403,864	\$3,403,864	\$3,403,864
=====						

**SUPPORT SERVICES  
PURCHASING DIVISION  
Budget Unit 113**

---

**Joann Davis**

**Director, Support Services**

**PROGRAM DESCRIPTION**

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

**BUDGET REQUESTS**

Salaries and Benefits are projected at \$22,895 more than FY 2006-07 and it is anticipated that two vacancies in the division will be filled during the budget year.

Overall, the department requested appropriations are \$17,294 less than the A-87 cost reimbursement for FY 2007-08, 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.

---

**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 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
=====						
UNIT TITLE: 113 PURCHASING						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
-						
-						
-						
SALARIES AND BENEFITS	151476	176,670	94,901	199,565	199,565	199,565
SERVICES AND SUPPLIES	33282	49,021	39,167	45,016	45,016	45,016
INTRAFUND TRANSFERS	-143481	-135,388	-135,388	-177,744	-177,744	-177,744
APPROP FOR CONTINGENCY	0	4,327	0	0	0	0
TOTAL EXPENDITURES*****	\$41276	\$94,630	\$-1,320	\$66,837	\$66,837	\$66,837
MISCELLANEOUS REVENUES	78999	119,882	119,889	84,131	84,131	84,131
OTHER FINANCING SRCS SALE F/A	0	0	278	0	0	0
TOTAL REVENUES*****	\$78999	\$119,882	\$120,168	\$84,131	\$84,131	\$84,131
PURCHASING EXP OVER (UNDER) REV	\$-37723	\$-25,252	\$-121,488	\$-17,294	\$-17,294	\$-17,294
=====						

**COUNTY COUNSEL**  
**Budget Unit 120**

---

**Karen Keating Jahr**

**County Counsel**

**PROGRAM DESCRIPTION**

The County Counsel's office provides a full range of legal services required by County officers, agencies, and departments. These services include the handling or managing of civil litigation (except workers' compensation cases); attendance at Board of Supervisors' and Planning Commission meetings; legal research and counseling; and the drafting of ordinances, contracts, and other legal documents. The County Counsel's office also provides some limited legal services to school districts and special districts upon request.

**BUDGET REQUESTS**

Requested Salaries and Benefits are \$145,724, or eleven percent higher than the FY 2006-07 adjusted budget due to one additional attorney position and increased health and other benefit costs. The services of two and a half attorneys and one legal secretary are provided to the Child and Family Services Division of Support Services; those costs are reimbursed to County Counsel, and will increase \$57,344 over last budget year.

Services and Supplies are requested at an increase of \$27,974, or seventeen percent over FY 2006-07, due in part to annual increases in State Bar dues, California State Association of Counties membership dues, and electronic legal research fees. The budget includes \$10,022 more than last year for Information Technology services to cover \$24,522 in estimated fees and \$8,500 to replace five outdated PCs, a printer, three PalmPilots, and to purchase a scanner for the IFAS 7i system.

The A-87 credit for this department is \$241,146 higher than FY 2006-07. The department's budget reflects a decrease in County cost of \$123,897 from 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.

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. An increase in legal research expenses is included to accommodate a Westlaw (electronic legal research service) six-percent fee increase. The \$1,423 amendment is offset by a decrease in various Services and Supplies line items so there is no increase in the net County cost.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
=====						
UNIT TITLE: 120 COUNTY COUNSEL						
FUNCTION: GENERAL						
ACTIVITY: COUNSEL						
FUND:0060 GENERAL						
SALARIES AND BENEFITS	1142200	1,264,037	1,248,972	1,409,761	1,409,761	1,409,761
SERVICES AND SUPPLIES	127959	159,406	134,147	187,380	187,380	187,380
INTRAFUND TRANSFERS	-1105333	-1,195,499	-1,189,159	-1,493,989	-1,493,989	-1,493,989
APPROP FOR CONTINGENCY	0	34,509	0	0	0	0
TOTAL EXPENDITURES*****	\$164827	\$262,453	\$193,960	\$103,152	\$103,152	\$103,152
CHARGES FOR SERVICES	8222	6,000	11,089	6,000	6,000	6,000
MISCELLANEOUS REVENUES	147486	114,154	118,809	78,750	78,750	78,750
TOTAL REVENUES*****	\$155708	\$120,154	\$129,898	\$84,750	\$84,750	\$84,750
COUNTY COUNSEL EXP OVER (UNDER) REV	\$9118	\$142,299	\$64,062	\$18,402	\$18,402	\$18,402
=====						

**SUPPORT SERVICES  
PERSONNEL DIVISION  
Budget Unit 130**

---

**Joann Davis**

**Director, Support Services**

**PROGRAM DESCRIPTION**

The mission of the Personnel Division of Support Services is to "recruit and retain competent, committed staff, and to provide professional personnel support to all departments in order to maximize the return on investment in human resources for the citizens of Shasta County." Personnel hosts many County programs including the contract for Labor Relations, the recruitment website, a private investigator contract used for countywide discrimination complaints and disciplinary investigations, the County employee recognition and longevity programs, and the management training fund provided for in the Personnel Rules and MOUs.

**BUDGET REQUESTS**

Salaries and Benefits have increased by \$39,008, or 5.7 percent over FY 2006-07 due to Board-approved salary increases and increases in benefit costs, particularly in health insurance.

Services and Supplies requests have increased overall by \$156,930. This budget unit is unique in that many of the labor management, legal notices and publications, 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 revenue has decreased \$194,729, or twenty percent from FY 2006-07. This has contributed to the net County cost for this unit being requested at \$276,943, an increase of \$269,116 from the FY 2006-07 adjusted budget. It is important to note that for several years, this budget unit has had 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.

---

**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 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
=====	=====	=====	=====	=====	=====	=====
UNIT TITLE: 130 PERSONNEL						
FUNCTION: GENERAL						
ACTIVITY: PERSONNEL						
FUND:0060 GENERAL						
.						
.						
.						
SALARIES AND BENEFITS	601412	683,677	641,384	722,685	722,685	722,685
SERVICES AND SUPPLIES	426360	742,863	564,780	781,793	781,793	781,793
INTRAFUND TRANSFERS	-1068203	-1,362,335	-1,240,247	-1,175,606	-1,175,606	-1,175,606
APPROP FOR CONTINGENCY	0	18,036	0	0	0	0
TOTAL EXPENDITURES*****	\$-40432	\$82,241	\$-34,083	\$328,872	\$328,872	\$328,872
MISCELLANEOUS REVENUES	61879	74,414	72,983	51,929	51,929	51,929
TOTAL REVENUES*****	\$61879	\$74,414	\$72,983	\$51,929	\$51,929	\$51,929
PERSONNEL EXP OVER (UNDER) REV	\$-102311	\$7,827	\$-107,066	\$276,943	\$276,943	\$276,943
=====	=====	=====	=====	=====	=====	=====

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

---

**Catherine Darling**

**County Clerk/Registrar of Voters**

**PROGRAM DESCRIPTION**

The Registrar of Voters maintains and updates voter registration records, checks petitions, and provides election-related information. In addition to conducting primary, general, school, and special elections, the Registrar of Voters prepares ballots, procures and equips polling places, and counts voted ballots.

**BUDGET REQUEST**

The Elections budget varies between fiscal years due to the number of expected elections to be conducted in that period. In FY 2006-07, the department budgeted for one scheduled election; there are three upcoming scheduled elections during FY 2007-08, two of which are statewide Primary elections.

Funding for the newly-scheduled February 2008 Primary election currently is promised, but not allowed for in the current version of the State's budget; therefore, this revenue is not included in the requested budget. Primary elections in particular are more expensive for the County because of the requirement to provide voters with a ballot of their registered party; the June Primary will include local contests as well, increasing the number of varieties of ballots, which translates to increased costs. Additionally, the February Primary season includes a majority of the County holidays in the calendar, thus an increase in holiday overtime expenditures is included.

Salaries and Benefits show an increase of \$182,644, or 26 percent from FY 2006-07. This includes costs for the Board-approved Clerk/Elections Supervisor and a request for an additional Clerk/Elections Specialist I/II (75 percent of the cost would come from this budget unit) to assist with a continuing increase in permanent absentee voter registration, additional elections, increased passport applications, and other public-service tasks.

Total appropriations in this budget unit are requested at \$3.8 million, with offsetting revenue of \$229,000 for a total net county cost of \$3.5 million, which is \$1.1 million above last year. This includes \$1 million earmarked to renovate the vacant library (pending Board approval) for Elections office space. If approved, the renovation will be a multi-year project; the budget includes costs for Elections to lease additional space at their current location.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget does not include a proposed request for an additional Clerk/Elections Specialist I/II (75 percent of the cost would come from this budget unit). The addition will impact the General Fund and there is no other reduction to compensate for the request. The request will be reviewed again during the supplemental budget process.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

Reimbursement for the February 2008 Primary election will be significant to this budget.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

---

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. A decrease (\$13,172) in appropriations is included to reduce overestimated FY 2007-08 budgeted funds in Land, Buildings, and Improvements (LB&I) for the 1855 Shasta Street (old library) renovation. A corresponding decrease is included in the LB&I Supplemental Budget.

An increase (\$4,000) in appropriations is included to budget Grant funds for vendor SOE Corporation travel expenses pursuant to a current contract. A corresponding increase in the Federal HAVA Grant line item assures no increase in the net County cost.

Unallocated Expenditures (\$20,791) in the preliminary budget has been eliminated with a corresponding decrease in Salaries and Benefits as the request for one new Clerk/Elections Specialist I/II position (75% charged to this budget unit) was not approved by the County Administrative Officer. The addition would have a long-term impact on the General Fund and there is no financial reduction to compensate for the request.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING SUMMARY  
BUDGET FOR THE FISCAL YEAR 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
=====						
UNIT TITLE: 140 ELECTION ADMIN & REGISTRATION						
FUNCTION: GENERAL						
ACTIVITY: ELECTIONS						
FUND:0060 GENERAL						
.						
.						
.						
SALARIES AND BENEFITS	430583	694,415	456,167	877,059	856,268	856,268
SERVICES AND SUPPLIES	1060890	1,869,259	1,187,027	1,836,093	1,840,031	1,840,031
OTHER CHARGES	36647	28,780	28,780	30,130	30,130	30,130
FIXED ASSETS	0	0	0	1,017,206	1,004,034	1,004,034
INTRAFUND TRANSFERS	-50	0	-50	0	0	0
APPROP FOR CONTINGENCY	0	11,124	0	0	0	0
OTHER FINANCING USES	38753	1,000,000	44,621	0	0	0
TOTAL EXPENDITURES*****	\$1566823	\$3,603,578	\$1,716,545	\$3,760,488	\$3,730,463	\$3,730,463
.						
INTERGOVERNMENTAL REVENUES	163547	1,176,400	1,446,209	150,000	154,000	154,000
CHARGES FOR SERVICES	116059	24,500	25,252	79,000	79,000	79,000
MISCELLANEOUS REVENUES	100	0	215	0	0	0
TOTAL REVENUES*****	\$279706	\$1,200,900	\$1,471,676	\$229,000	\$233,000	\$233,000
ELECTION ADMIN & REGISTRATION EXP OVER (UNDER) REV	\$1287118	\$2,402,678	\$244,869	\$3,531,488	\$3,497,463	\$3,497,463
=====						

**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 2007-08 demonstrates a 7.8 percent increase in revenue and 4.7 percent decrease in expenditures compared to the FY 2006-07 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 a slight increase, this was offset by reductions in Services and Supplies.

Revenue from Fair gate receipts as well as State subvention for county fairs has remained relatively stable over the past several years. With an increase of interim rentals in the RV Park and increased admission and event ticket prices as well as increased fair-time camping fees, the Intermountain Fair Revenue line item demonstrates a \$42,710 increase. 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. The Proposed Budget for FY 2007-08 is balanced and there will be no need to utilize fund balance. The requested budget meets California Department of Agriculture Division of Fairs and Expositions requirements.

**SUMMARY OF RECOMMENDATIONS**

The CAO recommended budget includes modifications to the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with the recommended budget.

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
=====						
UNIT TITLE: 159 INTERMOUNTAIN FAIR						
FUNCTION: GENERAL - PROMOTION						
ACTIVITY: PROMOTION						
FUND:0100 INTERMOUNTAIN FAIR						
.						
.						
SALARIES AND BENEFITS	258094	292,051	285,870	303,060	304,053	304,053
SERVICES AND SUPPLIES	274999	294,986	266,747	275,004	274,011	274,011
OTHER CHARGES	9972	11,949	11,949	15,445	15,445	15,445
FIXED ASSETS	6499	17,150	13,204	0	0	0
APPROP FOR CONTINGENCY	0	5,489	0	0	0	0
TOTAL EXPENDITURES*****	\$549564	\$621,625	\$577,770	\$593,509	\$593,509	\$593,509
REVENUE FROM MONEY & PROPERTY	385803	404,450	426,856	463,910	463,910	463,910
INTERGOVERNMENTAL REVENUES	135000	212,000	174,973	205,000	205,000	205,000
CHARGES FOR SERVICES	1343	1,400	1,538	1,400	1,400	1,400
MISCELLANEOUS REVENUES	39027	0	0	0	0	0
TOTAL REVENUES*****	\$561173	\$617,850	\$603,367	\$670,310	\$670,310	\$670,310
INTERMOUNTAIN FAIR EXP OVER (UNDER) REV	\$-11609	\$3,775	\$-25,596	\$-76,801	\$-76,801	\$-76,801
=====						

**GENERAL RESERVE  
Budget Unit 160**

---

---

**Lawrence G. Lees**

**County Administrative Officer**

**PROGRAM DESCRIPTION**

The General Reserve budget unit 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 one revenue item; interest earnings (\$100,000). Assuming adoption of this recommendation General Reserves would total approximately \$8M at the end of 2007-08.

**SUMMARY OF RECOMMENDATIONS**

The Board approved an augmentation to the General Reserve in Fiscal Year 2006-07, increasing it from approximately \$3 million to \$8 million. This is a very conservative reserve (2 percent) considering the County's General Operating \$300+ million budget.

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**

The Board authorized a loan in the amount of \$241,752 to the District Attorney in fiscal year 2003-04. To date the District Attorney has borrowed \$211,812 to be repaid when FY 2003-04 SB-90 reimbursements are received. The State is slowly catching up on past-due SB 90 reimbursements; however, 2003-04 has not yet been received.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

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

---

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. The Board approved an increase in the General Reserve offset by a like reduction in the Contingency Reserve. With this addition of \$1 million, the General Reserve will be approximately \$9 million.

Further, the Board directed staff to return with a recommendation for a policy on budgetary reserves.

COUNTY OF SHASTA SCHEDULE 9

REVENUES AND EXPENDITURES  
 STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING SUMMARY  
 BUDGET FOR THE FISCAL YEAR 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2005-06	ACTUAL BUDGET 2006-07	ACTUAL EXP/REV 2006-07	BUDGET REQUESTS 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY TH B O S 2007-08
UNIT TITLE: 160 GENERAL RESERVES FUNCTION: GENERAL ACTIVITY: FINANCE FUND:0170 GENERAL RESERVES						
REVENUE FROM MONEY & PROPERTY	108915	85,000	216,316	100,000	100,000	100,000
OTHR FINANCING SOURCES TRAN IN	500000	5,000,000	5,000,000	0	1,000,000	1,000,000
TOTAL REVENUES*****	\$608915	\$5,085,000	\$5,216,316	\$100,000	\$1,100,000	\$1,100,000
GENERAL RESERVES EXP OVER (UNDER) REV	\$-608915	\$-5,085,000	\$-5,216,316	\$-100,000	\$-1,100,000	\$-1,100,000