

General Government and Support Services

GENERAL REVENUE AND TRANSFERS
Fund 0060 General, Budget Unit 100
Lawrence G. Lees, County Administrative Officer

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 100 - NON-PROG REV/TRANS OUT
Function: GENERAL
Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
TAXES	\$44,177,148	\$43,972,982	\$38,813,000	\$38,813,000	
LICENSES, PERMITS & FRANCHISES	\$676,724	\$653,815	\$500,000	\$500,000	
FINES, FORFEITURES & PENALTIES	\$254,815	\$269,574	\$155,000	\$155,000	
REVENUE FROM MONEY & PROPERTY	\$994,116	\$359,164	\$723,500	\$723,500	
INTERGOVERNMENTAL REVENUES	\$2,141,987	\$1,987,597	\$1,281,000	\$1,281,000	
CHARGES FOR SERVICES	\$804,280	\$842,902	\$500,000	\$500,000	
MISCELLANEOUS REVENUES	\$710,411	\$8,640	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$0	\$2,000,000	\$0	\$0	
OTHER FINANCING SRCS SALE F/A	\$12,850	\$48,500	\$0	\$0	
Total Revenues:	\$49,772,334	\$50,143,176	\$41,972,500	\$41,972,500	
SERVICES AND SUPPLIES	\$129,264	\$94,556	\$200,000	\$200,000	
OTHER CHARGES	\$129,239	\$124,766	\$86,734	\$86,734	
OTHER FINANCING USES	\$35,735,688	\$34,773,482	\$33,002,026	\$33,002,026	
Total Expenditures/Appropriations:	\$35,994,192	\$34,992,805	\$33,288,760	\$33,288,760	
Net Cost:	(\$13,778,142)	(\$15,150,371)	(\$8,683,740)	(\$8,683,740)	

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 recommended 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 reduced the General Fund contribution by 5 percent. Exceptions were made for those departments with "minimum maintenance of effort" or MOE. Public Safety budget units were not reduced and were instructed to use a roll-over of the adopted FY 2009-10 budget. Recommended appropriations total \$33.2 million, a reduction of \$3.7 million (10 percent) from the adjusted FY 2009-10 budget.

The County has appropriated approximately \$2 million to upgrade facilities for handicapped access (ADA) in the past 5 years. In 2010-11, appropriations include \$100,000 for various other ADA projects as recommended by the ADA committee.

Also recommended is \$100,000 for miscellaneous expenses, and \$2,000 for mosquito tax assessments of various County-owned road right-of-way parcels.

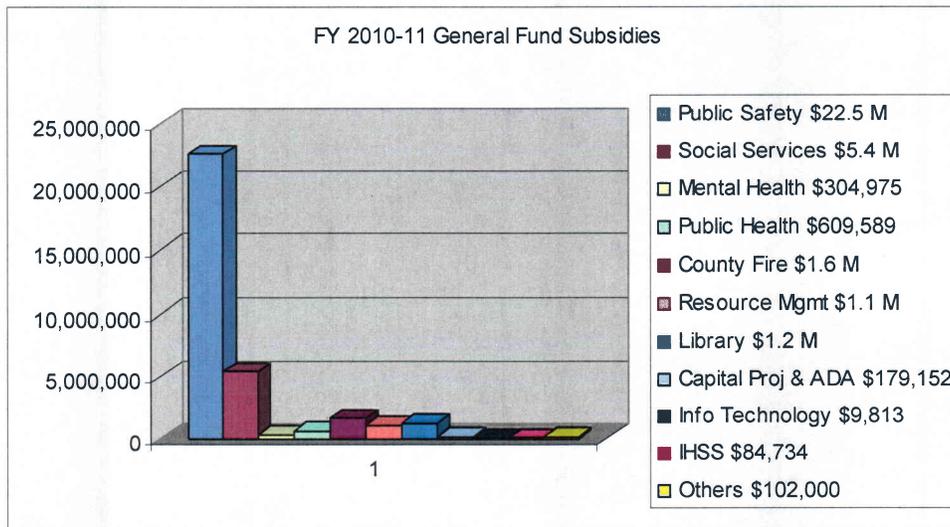
Building (nuisance abatement) and Environmental Health (un-reimbursed community health programs).

TRANSFERS OUT

The CAO's recommendations include a redistribution of support within the various budget units of Health and Human Services and Public Safety. Additional General Fund support is recommended for Planning to update the County's General Plan (\$300,000), and to the Sheriff for support of Patrol (\$250,000). Other minor increases are attributable to salary and benefit costs associated with support positions in

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 (\$22.5 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 (\$5.4 million.)

Transfers Out Fund Allocation	%	Amount
Public Safety	67.80%	\$22,568,592
Health & Human Services:		
Social Services	16.26%	5,411,950
Mental Health	.92%	304,975
Public Health	1.83%	609,589
County Fire	4.96%	1,651,657
Resource Management	3.41%	1,133,639
Library	3.70%	1,232,659
Capital Projects & ADA	.54%	179,152
Information Technology	.03%	9,813
In-Home Support Svcs.	.25%	84,734
Other	.31%	102,000
Total		\$33,288,760

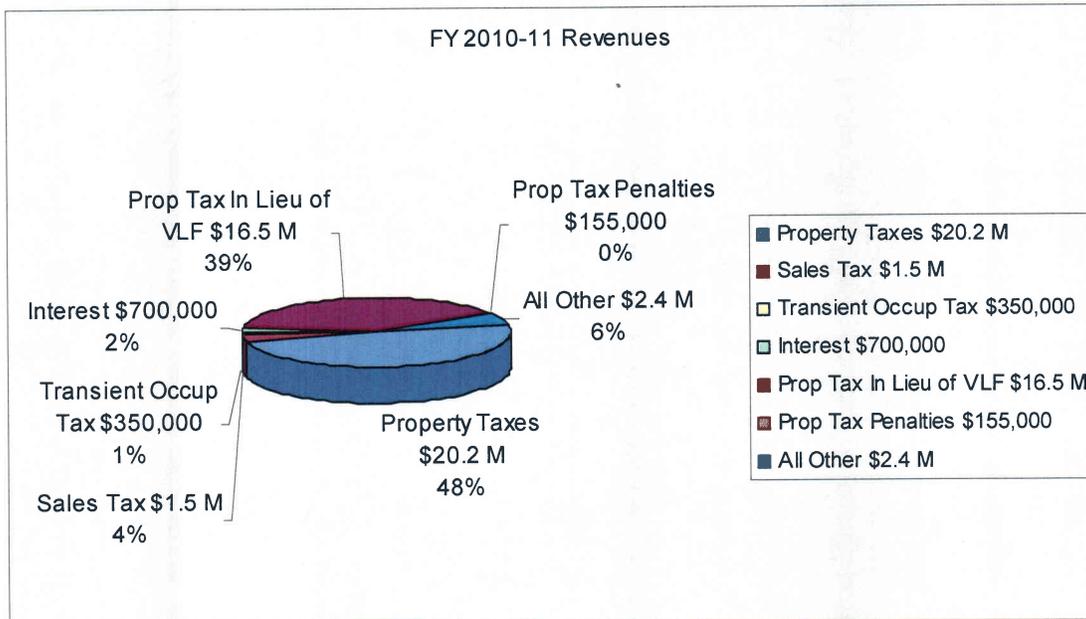


REVENUES

Shasta County continues to experience the unprecedented loss of discretionary revenue. Revenues failed to meet budget objectives in FY 2008-09 and will continue to decline in 2009-10 and 2010-11.

Total recommended discretionary revenue is \$41.9 million, a decrease of \$4.5 million or 9.6 percent compared to the current fiscal year. The

following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit; 48.3 percent, or \$20.2 million of general purpose revenue is derived from property taxes; 3.5 percent, or \$1.5 million from sales tax; .36 percent, or \$155,000 from property tax penalties; 1.6 percent, or \$700,000 from interest earned; .8 percent, or \$350,000 from transient occupancy taxes; 39.3 percent, or \$16.5 million from property tax in lieu of VLF and 5.9 percent, or \$2.4 million from other sources.



Absent this year for the fifth 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 (\$16.5 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

The FY 2010-11 Shasta County Recommended budget attempts to address potential harm from State take-backs. The State continues to grapple with a significant budget deficit and cash flow problems. The County could receive significantly more or less than projected upon State budget amendments. The Governor's

"May Revise" Budget is due out on May 14, 2010, after publication of this report.

The County has been proactive in meeting the challenges of funding retiree health insurance expense by funding two Other Post Employment Benefit Trusts. These irrevocable trusts are designed as a long-term investment with the objective of growth through regular payroll deposits and interest. Other continuing concerns are rising benefit costs due to increases in health insurance for actives and retirees; workers compensation; PERS retirement; un-funded State mandated SB-90 claims; and delayed receipt of state reimbursements. Delays cause the County to rely upon cash reserves and in some cases on short-term borrowing from the Treasury.

The Teeter Plan provides the opportunity for counties to obtain short-term financing to cover

delinquent property taxes owed to participating local property tax agencies at the end of each fiscal year. Participating local agencies receive 100 percent of the current secured and current secured supplemental revenues; the County assumes the responsibility for collecting the delinquencies, managing the debt and covering any losses if tax-defaulted properties are auctioned at a loss. In exchange, the participating agencies forego their share of penalties and interest due on the delinquent property taxes. Concerned about the status of the Teeter Tax Losses Reserve Fund, the County Administrative Officer asked the Treasurer-Tax Collector to report on the sustainability of the Teeter Plan. The final analysis is that the Plan is sustainable and has positive financial benefits to both the County and

the participating agencies. However, due in part to a change in accounting practices and an increase in the value of the delinquent buyout, the Plan's fund balance is in deficit. This deficit will be corrected by foregoing any General Fund buyout for a number of years.

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.

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
David Kehoe; Chair, Board of Supervisors

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 101 - BOARD OF SUPERVISORS

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$262	\$0		\$0	\$0
Total Revenues:	\$262	\$0		\$0	\$0
SALARIES AND BENEFITS	\$405,509	\$387,002		\$376,656	\$376,656
SERVICES AND SUPPLIES	\$85,136	\$79,708		\$108,740	\$108,740
OTHER CHARGES	\$116,262	\$89,326		\$109,588	\$109,588
Total Expenditures/Appropriations:	\$606,909	\$556,037		\$594,984	\$594,984
Net Cost:	\$606,646	\$556,037		\$594,984	\$594,984

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 2010-11 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 \$14,805 (2.4 percent) compared to their 2009-10 adjusted budget. The Board of Supervisors has also realized a 7.8 percent savings (\$47,839) for this fiscal year.

Although the Board of Supervisors has decreased their Salaries and Benefits \$38,136 (9.2 percent)

from their 2009-10 adjusted budget, their Other Charges has increased \$20,262 (22.7 percent). Services and Supplies has essentially remained status quo.

Board memberships requested for FY 2010-11 total \$33,000, and include the following organizations: Regional Council of Rural Counties, California State Association of Counties, National Association of Counties, and National California Water Association. 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 department head with a \$1,500 reduction in office expense.

**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 ADMINISTRATIVE OFFICE
Fund 0060 General, Budget Unit 102
Lawrence G. Lees, County Administrative Officer

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
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 Fiscal Year 2010-11

Schedule 9

Budget Unit: 102 - COUNTY ADMIN OFFICE
Function: GENERAL
Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$10,551	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	\$0	\$8,000	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$110	\$1	\$0	\$0	\$0
Total Revenues:	\$10,661	\$8,001	\$0	\$0	\$0
SALARIES AND BENEFITS	\$923,446	\$901,292	\$955,619	\$955,619	\$955,619
SERVICES AND SUPPLIES	\$143,016	\$127,163	\$174,276	\$174,276	\$174,276
INTRAFUND TRANSFERS	(\$1,229,587)	(\$1,203,608)	(\$1,208,042)	(\$1,208,042)	(\$1,208,042)
Total Expenditures/Appropriations:	(\$163,124)	(\$175,153)	(\$78,147)	(\$78,147)	(\$78,147)
Net Cost:	(\$173,786)	(\$183,155)	(\$78,147)	(\$78,147)	(\$78,147)

PROGRAM DESCRIPTION

The County Administrative Office (CAO) 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

The FY 2010-11 request is essentially status quo. Total appropriations are declining \$9,610, or 14 percent. A-87 Central Service Cost recovery remains static at \$1.2 million. For a second year it is anticipated that no administrative costs will be recovered from State Indian Gaming.

General Fund departments were directed to achieve a 5 percent reduction in net-county-cost, adjusted for A-87 cost reimbursement, or \$56,447 for this budget unit. The CAO's savings in FY 2009-10, combined with the FY 2010-11 request, exceeds the target by \$33,690.

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.

CLERK OF THE BOARD
Fund 0060 General, Budget Unit 103
Lawrence G. Lees, County Administrative Officer

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 103 - CLERK OF THE BOARD
Function: GENERAL
Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$11,182	\$10,573	\$5,775	\$5,775	
MISCELLANEOUS REVENUES	\$35	\$300	\$0	\$0	
Total Revenues:	\$11,217	\$10,873	\$5,775	\$5,775	
SALARIES AND BENEFITS	\$232,312	\$187,527	\$209,111	\$209,111	
SERVICES AND SUPPLIES	\$66,894	\$64,818	\$110,241	\$110,241	
OTHER CHARGES	\$172,283	\$114,989	\$84,641	\$84,641	
Total Expenditures/Appropriations:	\$471,489	\$367,335	\$403,993	\$403,993	
Net Cost:	\$460,272	\$356,461	\$398,218	\$398,218	

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 \$46,523 (10.5 percent)

decrease in Net County Cost from the FY 2009-10 adjusted budget. Since February 2009, two Administrative Board Clerks have been laid off to achieve targeted budget reductions. Compared to the adjusted budget for 2009-10, Salaries and Benefits will decrease \$17,891, or 7.9 percent and Other Charges will decrease \$30,349, or 25.4 percent, due to the reduction in A-87 charges.

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.

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 110 - AUDITOR CONTROLLER
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$0	\$902	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$0	\$8,371	\$0	\$0	\$0
CHARGES FOR SERVICES	\$121,166	\$202,667	\$82,038	\$82,038	\$82,038
MISCELLANEOUS REVENUES	\$133,856	(\$120)	\$0	\$0	\$0
Total Revenues:	\$255,023	\$211,821	\$82,038	\$82,038	\$82,038
SALARIES AND BENEFITS	\$1,557,766	\$1,520,264	\$1,698,154	\$1,698,154	\$1,698,154
SERVICES AND SUPPLIES	\$772,132	\$724,801	\$973,619	\$973,619	\$973,619
FIXED ASSETS	\$0	\$0	\$17,808	\$17,808	\$17,808
INTRAFUND TRANSFERS	(\$2,899,499)	(\$2,797,513)	(\$1,749,883)	(\$1,749,883)	(\$1,749,883)
OTHER FINANCING USES	\$22,054	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	(\$547,546)	(\$552,447)	\$939,698	\$939,698	\$939,698
Net Cost:	(\$802,569)	(\$764,269)	\$857,660	\$857,660	\$857,660

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 2010-11 budget request for the Auditor-Controller maintains the same number of positions as in FY 2009-10. There are no unfunded vacancies in the projection. Total Salaries and Benefits are \$1.6 million, a 1.8 percent decrease compared to 2009-10. Services and Supplies are \$973,619, a decrease of 2.5 percent.

One fixed asset is requested; a pressure sealer the amount of \$17,808. The existing sealer is at the end of its useful life and prone to breakdowns and maintenance. The unit seals all county accounts payable checks, payroll checks, employee W-2 forms, and 1099-MISC forms.

A-87 cost reimbursement is \$1.7 million, a decrease of \$1 million attributable to full recovery of the expense of the financial system update.

The total net cost requested for next year's operations is \$857,660.

General Fund departments were directed to achieve a five percent reduction in net-county-cost, adjusted for A-87 cost reimbursement. The Auditor target reduction was \$130,754. By maintaining vacancies, and by achieving savings in Services and Supplies, the Auditor's will end the year with a surplus of \$297,417.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The Auditor Controller is a central service department that provides support services to county departments and select special districts. The A-87 Cost Plan is the mechanism to recover expenses incurred two years in arrears. The cost of the financial system upgrade was included in several year's recovery, resulting in this budget's large surplus return to the General Fund. These costs are now fully recovered resulting in a significant increase in the Auditor's General Fund net county cost. The FY 2010-11 net county cost is in-line with that of prior fiscal years prior to the financial system upgrade.

Further complicating the recovery of costs through the Cost Plan is the Board's decision not to charge

Special Districts for the Auditor's costs, which reduces the Auditor's recovery by \$229,090. Several agencies are also exempt from A-87. The Board recognized that Special Districts had limited resources or ability to raise rates to cover these charges.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

TREASURER-TAX COLLECTOR
Fund 0060 General, Budget Unit 111
Lori J. Scott, Treasurer/Tax Collector/Public Administrator

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 111 - TREASURER TAX COLLECTOR
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
FINES, FORFEITURES & PENALTIES	\$83,678	\$73,299		\$75,000	\$75,000
CHARGES FOR SERVICES	\$1,069,836	\$1,063,974		\$986,149	\$986,149
MISCELLANEOUS REVENUES	\$48,644	\$54,131		\$52,736	\$52,736
Total Revenues:	\$1,202,159	\$1,191,405		\$1,113,885	\$1,113,885
SALARIES AND BENEFITS	\$949,173	\$993,811		\$1,044,572	\$1,044,572
SERVICES AND SUPPLIES	\$629,653	\$620,020		\$752,428	\$752,428
INTRAFUND TRANSFERS	(\$74,565)	(\$57,700)		(\$116,900)	(\$116,900)
Total Expenditures/Appropriations:	\$1,504,261	\$1,556,131		\$1,680,100	\$1,680,100
Net Cost:	\$302,101	\$364,725		\$566,215	\$566,215

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

The FY 2010-11 requested net-county-cost for this department is \$565,408. Expenditures will decrease \$86,564, or 5 percent. Revenues will decrease 6 percent.

General Fund departments were directed to achieve a five percent reduction in net-county-cost, adjusted for A-87 cost reimbursement. This could be achieved through a combination of 2009-10 carry-over and/or 2010-11 reductions. The target reduction for the Treasurer-Tax Collector/Public Administrator budget units is \$37,458. In the aggregate, these two budget units exceeded the target reduction by \$189,159, due in

part to salary savings and a one-time PERS health insurance rate holiday.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is as requested by the department head with one minor technical adjustment, which increased the net county cost by \$807, to \$566,215.

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.

ASSESSOR/RECORDER-ASSESSOR
Fund 0060 General, Budget Unit 112
Leslie Morgan, Assessor/Recorder

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
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Schedule 9

Budget Unit: 112 - ASSESSOR
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$1,377,543	\$1,385,337		\$925,000	\$925,000
MISCELLANEOUS REVENUES	\$351	\$6		\$0	\$0
OTHER FINANCING SRCS SALE F/A	\$0	\$1,140		\$0	\$0
Total Revenues:	\$1,377,894	\$1,386,484		\$925,000	\$925,000
SALARIES AND BENEFITS	\$2,979,316	\$2,968,964		\$3,185,441	\$3,185,441
SERVICES AND SUPPLIES	\$612,087	\$532,747		\$638,570	\$638,570
OTHER CHARGES	\$855,635	\$504,018		\$521,121	\$521,121
FIXED ASSETS	\$0	\$3,296		\$0	\$0
INTRAFUND TRANSFERS	(\$153,636)	(\$160,606)		(\$162,197)	(\$162,197)
Total Expenditures/Appropriations:	\$4,293,402	\$3,848,420		\$4,182,935	\$4,182,935
Net Cost:	\$2,915,508	\$2,461,936		\$3,257,935	\$3,257,935

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 2009-10 there were 110,449 locally assessed properties in Shasta County with a taxable value of \$16,293,915,341 generating more than \$162 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 a decrease of 4.15 percent in taxable value and property tax revenue over the previous year.

BUDGET REQUESTS

The FY 2010-11 budget request includes a 4.45 percent increase to revenues and a 2.37 percent decrease to expenditures as compared to the FY 2009-10 budget which results in a decrease in net cost to the General Fund in the amount of \$140,995 or 4.15 percent. Further, the Department projects, at the close of FY 2009-10 budget, to be under budget in the amount of \$753,521 or 22.17 percent.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget. The department meets the 5 percent reduction goal by utilizing the close of FY 2009-10 budget's projected savings.

PENDING ISSUES AND POLICY CONSIDERATIONS

The California Assessor's Association, the California Department of Finance and the State legislature have been working with legislature to reconfigure appropriate funding for property tax administration. With the uncertainty of the State budget, the future of the funding is unknown.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

SUPPORT SERVICES-PURCHASING DIVISION
Fund 0060 General, Budget Unit 113
Michelle Schafer, Director of Support Services

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 113 - PURCHASING
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$400	\$271	\$300	\$300	
MISCELLANEOUS REVENUES	\$405	\$192	\$0	\$0	
OTHER FINANCING SRCS SALE F/A	\$1,150	\$308	\$0	\$0	
Total Revenues:	\$1,956	\$771	\$300	\$300	
SALARIES AND BENEFITS	\$80,603	\$88,820	\$91,203	\$91,203	
SERVICES AND SUPPLIES	\$36,369	\$30,440	\$46,479	\$46,479	
INTRAFUND TRANSFERS	(\$150,384)	(\$165,341)	(\$166,276)	(\$166,276)	
Total Expenditures/Appropriations:	(\$33,411)	(\$46,080)	(\$28,594)	(\$28,594)	
Net Cost:	(\$35,368)	(\$46,851)	(\$28,894)	(\$28,894)	

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 relatively flat compared to the FY 2009-10 Adjusted Budget and there's a slight decrease in Services and Supplies. However, since the A-87 cost applied expenditures decreased by 4.7 percent, overall expenditures will increase by \$5,494, or 16 percent. This increase is offset by reductions above the 5% target in the Personnel Division budget. Overall, the Support

Services Department has met the 5% reduction target for FY 2010-11.

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 COUNSEL
Budget Unit 120
Rubin E. Cruse, Jr., County Counsel

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
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Schedule 9

Budget Unit: 120 - COUNTY COUNSEL

Function: GENERAL

Activity: COUNSEL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
CHARGES FOR SERVICES	\$9,736	\$38,509	\$1,993	\$1,993	\$1,993
MISCELLANEOUS REVENUES	\$15,147	\$4	\$0	\$0	\$0
Total Revenues:	\$24,884	\$38,513	\$1,993	\$1,993	\$1,993
SALARIES AND BENEFITS	\$1,453,383	\$1,268,905	\$1,431,051	\$1,431,051	\$1,431,051
SERVICES AND SUPPLIES	\$153,189	\$141,508	\$204,124	\$204,124	\$204,124
INTRAFUND TRANSFERS	(\$1,689,402)	(\$1,761,559)	(\$1,887,797)	(\$1,887,797)	(\$1,887,797)
Total Expenditures/Appropriations:	(\$82,830)	(\$351,145)	(\$252,622)	(\$252,622)	(\$252,622)
Net Cost:	(\$107,714)	(\$389,658)	(\$254,615)	(\$254,615)	(\$254,615)

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 review 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.

Supplies expenditures are down by \$45,848, or 21.6 percent. Taking into consideration that Child Welfare Services reimburses County Counsel for 2.5 attorneys, one support staff person, and supplies, the gross expenditures are relatively flat compared to the FY 2009-10 Adjusted Budget.

BUDGET REQUESTS

Requested Salaries and Benefits should decrease by \$33,338, or 2.2 percent compared to the FY 2009-10 Adjusted Budget due to staff turnover and vacant positions during recruitments, and lower salaries for recently-appointed management. However, runout costs for the retired County Counsel are included. Services and Supplies should decrease by \$8,192, or 3.9 percent. Several anticipated staffing changes will require expenditures such as recruitment costs, telephone, computer, and memberships, so further reductions are unlikely. However, the department's projected FY 2009-10 Services and

FY 2010-11 revenues are anticipated to be down by 97 percent, from \$63,764 to \$1,993, compared to the FY 2009-10 Adjusted Budget. This is primarily due to one-time Public Administrator fee revenue received in FY 2009-10.

SUMMARY OF RECOMMENDATIONS

The CAO recommends increasing the employer share of health insurance by 10%, or \$11,076, to cover anticipated premium increases and to move \$30,968 into unallocated salary savings in order to reduce the net county cost. With these two budget changes and the cost control measures taken by County Counsel, the County Counsel budget will achieve its 5% budget reduction target.

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.

SUPPORT SERVICES-PERSONNEL DIVISION
Budget Unit 130
Michelle Schafer, Director of Support Services

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 130 - PERSONNEL
Function: GENERAL
Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$15	\$30		\$0	\$0
Total Revenues:	\$15	\$30		\$0	\$0
SALARIES AND BENEFITS	\$687,087	\$651,511		\$678,799	\$678,799
SERVICES AND SUPPLIES	\$318,867	\$297,431		\$585,894	\$585,894
INTRAFUND TRANSFERS	(\$1,127,634)	(\$1,289,206)		(\$1,289,981)	(\$1,289,981)
Total Expenditures/Appropriations:	(\$121,679)	(\$340,263)		(\$25,288)	(\$25,288)
Net Cost:	(\$121,694)	(\$340,293)		(\$25,288)	(\$25,288)

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 labor union agreements.

BUDGET REQUESTS

Salaries and Benefits are relatively flat for FY 2010-11 and Services and Supplies should decrease by \$21,050, or 3.5 percent. Since the A-87 cost applied expenditures decreased by \$191,741, or 15.5 percent, the overall expenditures are anticipated to increase by \$84,571, or 77 percent.

The FY 2010-11 requested budget net cost to the General Fund is (\$25,288), or \$84,571 higher than the FY 2009-10 Adjusted Budget due to the decrease in A-87 cost applied expenditures. However, the projected net cost to the General Fund is (\$291,720), or 165 percent more than the Adjusted Budget of (\$109,859) for FY 2009-10. This means the department plans to return \$181,861 more to the General Fund than what was approved in the Adjusted Budget. This equates to an 8.6 percent cost savings to the General Fund which is 3.6 percent more than the 5 percent reduction target. A portion of this savings (\$12,997) will be applied towards the Purchasing Division 5 percent reduction target. Overall the Support Services Department has met the 5 percent reduction target for FY 2010-11.

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 CLERK/REGISTRAR OF VOTERS-ELECTIONS
Fund 0060 General, Budget Unit 140
Catherine Darling, County Clerk/Registrar of Voters

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2010-11

Schedule 9

Budget Unit: 140 - ELECTION ADMIN & REGISTRATION
Function: GENERAL
Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$428,136	\$339,185	\$504,547	\$504,547	
CHARGES FOR SERVICES	\$96,444	\$363,119	\$33,500	\$33,500	
MISCELLANEOUS REVENUES	\$734	\$18	\$0	\$0	
Total Revenues:	\$525,315	\$702,323	\$538,047	\$538,047	
SALARIES AND BENEFITS	\$669,207	\$628,242	\$620,468	\$620,468	
SERVICES AND SUPPLIES	\$930,291	\$911,472	\$1,340,933	\$1,340,933	
OTHER CHARGES	\$42,968	\$103,198	\$54,812	\$54,812	
Total Expenditures/Appropriations:	\$1,642,467	\$1,642,913	\$2,016,213	\$2,016,213	
Net Cost:	\$1,117,152	\$940,589	\$1,478,166	\$1,478,166	

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 FY 2010-11 requested budget includes expenditures in the amount of \$2.02 million and revenues in the amount of \$538,047 which results in a net county cost decrease of 19.7 percent as compared to the FY 2009-10 adjusted budget. Due to the projected savings in the Elections budget and in aggregate with the County Clerk budget, both will meet the 5 percent reduction goal. The Department is projected to end FY 2009-10 under budget by 21.8 percent.

The Elections budget varies between fiscal years due to the number of expected elections to be

conducted in that period. The FY 2010-11 requested budget includes one election; the Gubernatorial General Election in November.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget. The department meets the 5 percent reduction goal.

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.