

GENERAL REVENUE AND TRANSFERS

Fund 0060 General, Budget Unit 100
Lawrence G. Lees, County Executive Officer

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), Public Safety and Resource Management. Two budgets have been moved to the General Fund and no longer receive a General Fund transfer; the Library and the County Indigent budgets.

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 increased the General Fund contribution by 3 percent. Exceptions were made for those departments with "minimum maintenance of effort" or MOE, or to offset the expense for Board approved programming. Recommended appropriations total \$35.0 million, a decrease of \$8.2 million (19 percent) when compared with the adjusted FY 2015-16 budget.

In the past ten years, the General Fund has expended approximately \$1 million to upgrade facilities for handicapped access (ADA). In FY 2016-17, appropriations include \$115,000 for various other ADA projects as recommended by the ADA committee.

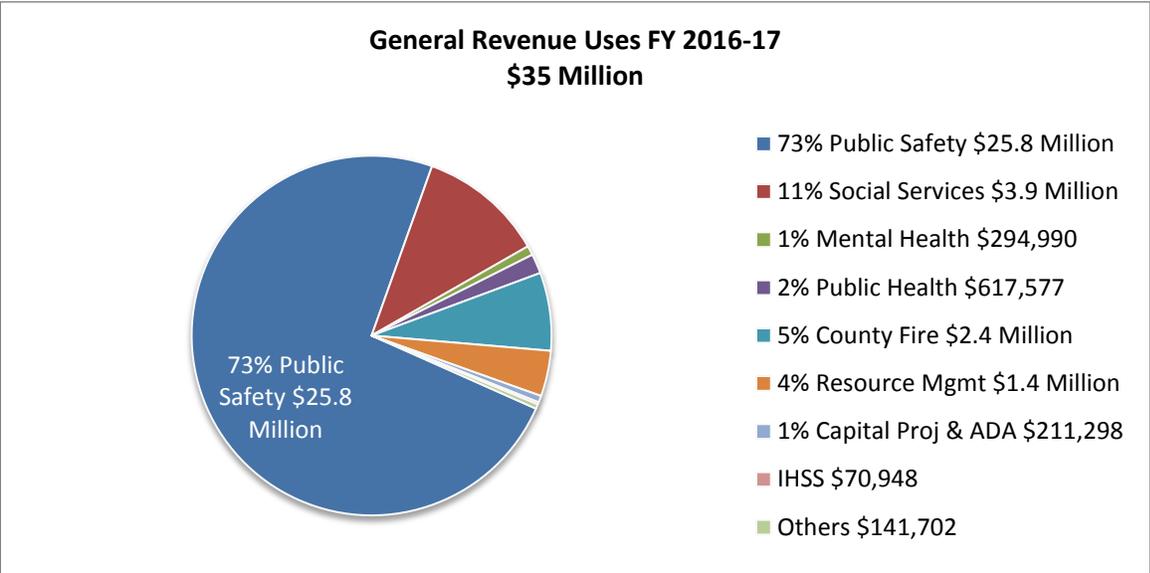
Also recommended is \$125,160 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

TRANSFERS OUT

Transfers Out to operating departments total \$34.7 million, a decrease of \$8.2 million, primarily because there is no transfer-out to Accumulated Capital Outlay.

As is illustrated in the following tables, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General Fund dollars (\$25.8 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 (\$3.9 million.)

GENERAL REVENUE USES FY 2016-17		
Public Safety	\$ 25,859,561	73.79%
Social Services	3,955,297	11.29%
Mental Health	294,990	0.84%
Public Health	617,577	1.76%
County Fire	2,458,313	7.01%
Resource Management	1,437,243	4.10%
Capital Projects & ADA	211,298	0.60%
IHSS	70,948	0.20%
Others	141,702	0.40%
Total	\$ 35,046,929	100.00%



REVENUES

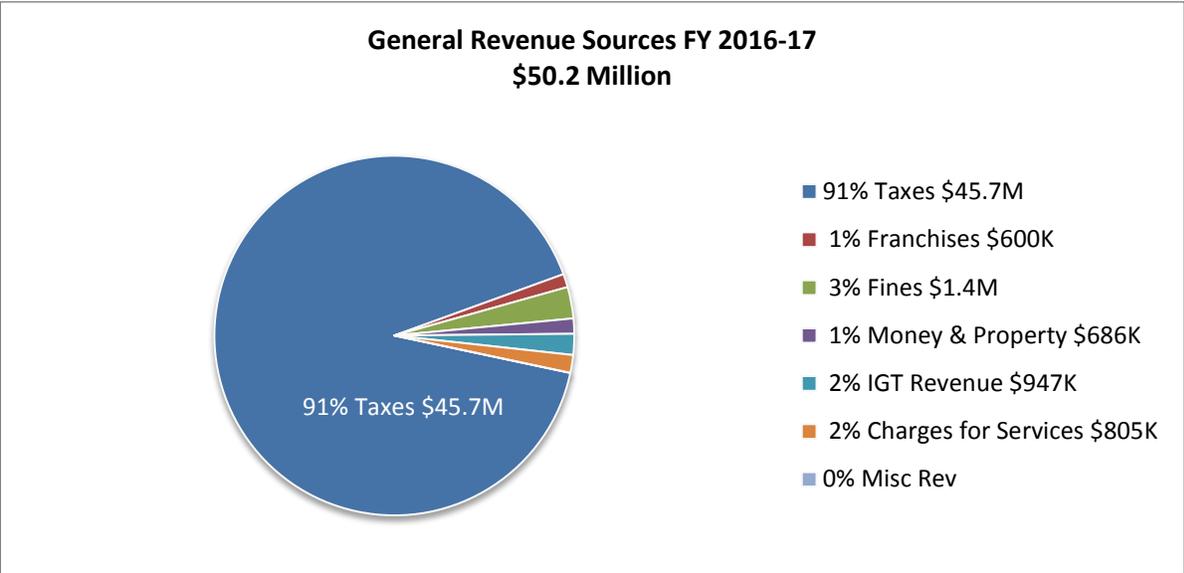
Total recommended General Fund discretionary revenue is \$50.2 million, an increase of \$253,300, or less than one percent compared to the FY 2015-16 adjusted budget. Total revenue continues to underperform in all aspects; Interest earnings are still weak, \$175,000 is anticipated on investments, and \$500,000 from prepayment of PERS interest on unfunded pension liabilities. Of note, Interest earnings are down from a high of \$2.4 million in FY 2006-07.

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

The following chart illustrates revenue by source or type recognized by the General Purpose Revenue budget unit:

General Revenue Sources FY 2016-17		
Taxes	\$ 45,773,500	91.12%
Franchises	600,000	1.19%
Fines	1,420,000	2.83%
Money & Property	686,300	1.37%
Inter-Govt Revenue	947,000	1.89%
Charges for Services	805,000	1.60%
Misc Rev	0	0.00%
Grand Total	\$ 50,231,800	100.00%

Select Revenues FY 2016-17	
Property Tax	\$ 16,000,000
Property Tax in Lieu of VLF	19,000,000
Sales Tax	2,700,000
Interest	175,000
TOT	700,000
Sales Tax in Lieu of VLF	0
All Others	11,656,800
Total	\$ 50,231,800
Plus <Minus>	\$ 253,300
Percent Change	0.51%



PENDING ISSUES AND POLICY CONSIDERATIONS

The FY 2016-17 Recommended Budget relies on use of General Fund/fund balance carryover (\$8.8 million) which results from a combination of spending reductions and revenue growth. Absent growth in our major discretionary revenues, future spending plans may require reductions in the level of General Fund support to Central Government and benefitting departments outside the General Fund.

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 by the Board (Board) of Supervisors prior to commencement of the Budget Hearing. The Board voted unanimously to make a one-time transfer-of \$1 million to Roads for road improvements in the unincorporated areas of the County, to be offset by a transfer-in from Accumulated Capital Outlay.

Budget Unit: 100 - NON-PROG REV/TRANS OUT (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$14,978,542	\$15,620,395	\$16,000,000	\$16,000,000	\$16,000,000
101001 CURRENT UNITARY TAXES	\$2,436,094	\$2,545,554	\$2,400,000	\$2,400,000	\$2,400,000
101011 CURR SEC TAX DEL ADV TEETER	\$252,292	\$258,908	\$200,000	\$200,000	\$200,000
101012 RDA RESIDUAL PROP TAX HS34188	\$49,605	\$79,785	\$0	\$0	\$0
101013 RDA 1290 PT PROP TX HS33607.5	\$3,059,758	\$3,265,035	\$3,000,000	\$3,000,000	\$3,000,000
101100 SUPPLEMENTAL TAXES CURRENT	\$170,942	\$193,426	\$125,000	\$125,000	\$125,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$60,054	\$21,849	\$40,000	\$40,000	\$40,000
102000 CURRENT UNSECURED TAXES	\$810,047	\$812,708	\$800,000	\$800,000	\$800,000
103010 SUPPLEMENTAL TAXES PRIOR	\$1,499	\$863	\$1,500	\$1,500	\$1,500
104000 PRIOR YEAR UNSECURED TAXES	\$7,497	\$9,009	\$7,000	\$7,000	\$7,000
106000 SALES & USE TAX	\$2,699,617	\$2,921,929	\$2,700,000	\$2,700,000	\$2,700,000
108000 DOCUMENTARY TRANSFER TAX	\$695,412	\$762,943	\$500,000	\$500,000	\$500,000
109000 TRANSIENT OCCUPANCY TAXES	\$852,736	\$901,299	\$700,000	\$700,000	\$700,000
109100 TIMBER YIELD TAXES	\$360,656	\$207,249	\$300,000	\$300,000	\$300,000
109101 PROPERTY TAX IN-LIEU OF VLF	\$18,571,945	\$19,301,461	\$19,000,000	\$19,000,000	\$19,000,000
TAXES	\$45,006,704	\$46,902,418	\$45,773,500	\$45,773,500	\$45,773,500
Category: 200 LICENSES, PERMITS & FRANCHISES					
215000 FRANCHISES	\$733,288	\$752,177	\$600,000	\$600,000	\$600,000
LICENSES, PERMITS & FRANCHISES	\$733,288	\$752,177	\$600,000	\$600,000	\$600,000
Category: 300 FINES, FORFEITURES & PENALTIES					
319104 CIVIL PENALTIES	\$544,115	\$36	\$0	\$0	\$0
323000 TAX DELINQUENT PENALTIES	\$733,536	\$656,791	\$200,000	\$200,000	\$200,000
323001 TEETER DEL PEN & INT	\$1,377,161	\$1,331,787	\$1,200,000	\$1,200,000	\$1,200,000
323002 PENALTIES FAILURE TO FILE CIO	\$8,919	\$443	\$3,000	\$3,000	\$3,000
323004 TEETER REDEMPTION FEES	\$17,390	\$16,470	\$17,000	\$17,000	\$17,000
323006 PENALTY R&T 463	\$417	\$414	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$2,681,540	\$2,005,943	\$1,420,000	\$1,420,000	\$1,420,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$320,786	\$292,705	\$175,000	\$175,000	\$175,000
420115 EARNINGS PERS PREPAY ER SHARE	\$596,316	\$673,166	\$500,000	\$500,000	\$500,000
421100 LAND RENT	\$10,399	\$10,399	\$10,400	\$10,400	\$10,400
421200 RENTS/LEASES OF BUILDINGS	\$900	\$900	\$900	\$900	\$900
REVENUE FROM MONEY & PROPERTY	\$928,402	\$977,171	\$686,300	\$686,300	\$686,300
Category: 500 INTERGOVERNMENTAL REVENUES					
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$63,349	\$60,069	\$60,000	\$60,000	\$60,000
529000 STATE LATOUR FOREST	\$6,376	\$6,371	\$0	\$0	\$0
529200 STATE OTHER IN-LIEU TAX	\$4,020	\$7,467	\$0	\$0	\$0
529201 ST IN-LIEU LOCAL SALES/USE TAX	\$1,027,547	\$637,827	\$0	\$0	\$0

Budget Unit: 100 - NON-PROG REV/TRANS OUT (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1		2	3	4	5
546000	STATE HOMEOWNERS EXEMPTION	\$287,327	\$285,865	\$250,000	\$250,000
547500	STATE MANDATED COST REIMB	\$1,952,315	\$342,126	\$0	\$0
547800	STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000
549649	STATE INTEREST/PENALTY	\$0	\$522,216	\$0	\$0
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$1,453,475	\$1,800,660	\$300,000	\$300,000
INTERGOVERNMENTAL REVENUES		\$5,131,411	\$3,999,604	\$947,000	\$947,000
Category: 600 CHARGES FOR SERVICES					
668317	S/A WILLIAMSON ACT GC51244.3	\$102,948	\$106,121	\$75,000	\$75,000
684700	COLLECTORS FEES	\$30,000	\$30,000	\$30,000	\$30,000
692220	EMPLOYEE RETIRE ADMIN FEE	\$763,538	\$769,325	\$700,000	\$700,000
CHARGES FOR SERVICES		\$896,487	\$905,446	\$805,000	\$805,000
Category: 700 MISCELLANEOUS REVENUES					
799215	UNCLAIMED MONEY	\$76,365	\$0	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$900	\$2,661	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$0	\$72,923	\$0	\$0
MISCELLANEOUS REVENUES		\$77,265	\$75,584	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161	TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$0	\$0	\$1,000,000
800610	TRANS IN LIBRARY	\$69,642	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN		\$69,642	\$0	\$0	\$1,000,000
Total Revenues:		\$55,524,743	\$55,618,347	\$50,231,800	\$51,231,800
Category: 030 SERVICES AND SUPPLIES					
033727	MNT STR ADA	\$22,532	\$12,048	\$115,000	\$115,000
034300	MISCELLANEOUS EXPENSE	\$0	\$19,009	\$100,000	\$100,000
034806	PROF AUDIT SVS	\$7,744	\$10,819	\$25,000	\$25,000
SERVICES AND SUPPLIES		\$30,276	\$41,877	\$240,000	\$240,000
Category: 050 OTHER CHARGES					
050800	TAXES & ASSESSMENTS	\$246	\$509	\$160	\$160
051388	CONTR TO IHSS	\$68,882	\$68,882	\$70,948	\$70,948
OTHER CHARGES		\$69,128	\$69,391	\$71,108	\$71,108
Category: 095 OTHER FINANCING USES					
095161	TRAN OUT ACCUM CAPITAL OUTLAY	\$0	\$10,000,000	\$0	\$0
095166	TRANS OUT CAPITAL PROJECTS	\$63,691	\$79,133	\$96,298	\$96,298
095227	TRAN OUT DISTRICT ATTORNEY	\$3,508,631	\$3,587,866	\$3,801,832	\$3,801,832
095235	TRAN OUT SHERIFF	\$4,527,150	\$4,984,045	\$5,334,622	\$5,334,622

Budget Unit: 100 - NON-PROG REV/TRANS OUT (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095236 TRAN OUT BOATING SAFETY	\$86,747	\$103,599	\$124,130	\$124,130	
095246 TRAN OUT DETENTION ANNEX	\$14,781	\$15,224	\$15,224	\$15,224	
095260 TRAN OUT JAIL	\$8,498,834	\$8,753,799	\$9,162,475	\$9,162,475	
095261 TRAN OUT BURNEY SUBSTATION	\$1,364,454	\$1,405,389	\$1,500,286	\$1,500,286	
095262 TRAN OUT JUVENILE HALL	\$2,513,496	\$2,588,901	\$2,684,264	\$2,684,264	
095263 TRAN OUT PROBATION	\$1,170,072	\$1,248,497	\$1,330,670	\$1,330,670	
095282 TRAN OUT BUILDING INSPECTION	\$264,011	\$298,570	\$323,769	\$323,769	
095286 TRAN OUT PLANNING	\$615,478	\$633,942	\$987,785	\$987,785	
095287 TRAN OUT CORONER	\$891,866	\$918,621	\$977,555	\$977,555	
095288 TRAN OUT CENTRAL DISPATCH	\$872,076	\$898,238	\$928,503	\$928,503	
095301 TRAN OUT ROADS	\$0	\$0	\$0	\$1,000,000	
095402 TRAN OUT ENVIRONMENTAL HEALTH	\$123,351	\$125,689	\$125,689	\$125,689	
095410 TRAN OUT MENTAL HEALTH	\$534,656	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$36,125	\$28,986	\$34,111	\$34,111	
095412 TRAN OUT SCHC CMSP	\$147,924	\$155,063	\$444,307	\$444,307	
095417 TRAN OUT CA CHILD SERVICES	\$131,171	\$135,105	\$139,159	\$139,159	
095422 TRAN OUT SUBSTANCE ABUSE	\$3,195	\$3,195	\$3,195	\$3,195	
095425 TRAN OUT MH PERINATAL	\$15,017	\$15,017	\$15,017	\$15,017	
095501 TRAN OUT SOCIAL SERVICES	\$1,216,397	\$1,038,735	\$1,038,735	\$1,038,735	
095540 TRAN OUT COUNTY INDIGENTS	\$855,662	\$0	\$0	\$0	
095541 TRAN OUT CASH AID GRANTS	\$2,831,613	\$2,916,561	\$2,916,562	\$2,916,562	
095592 TRAN OUT HOUSING HOME IPP	\$0	\$0	\$16,542	\$16,542	
096391 TRAN OUT FIRE ZONE #1	\$2,081,547	\$2,143,993	\$2,458,313	\$2,458,313	
OTHER FINANCING USES	\$32,367,949	\$42,354,951	\$34,735,821	\$35,735,821	
Total Expenditures/Appropriations:	\$32,467,354	\$42,466,220	\$35,046,929	\$36,046,929	
Net Cost:	(\$23,057,388)	(\$13,152,127)	(\$15,184,871)	(\$15,184,871)	

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
Pam Giacomini; 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 2016-17 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members. The net county cost associated with this budget unit has increased by \$27,471 compared to their 2015-16 adjusted budget, primarily due to an increase in Central Service Cost A-87. It is anticipated that the Board will end the FY 2015-16 budget with a savings of \$28,653.

Board memberships requested for FY 2016-17 total \$36,000, and include the following organizations: Regional Council of Rural Counties (RCRC), National Forest Counties and Schools Coalition (NFCSC), California State Association of Counties (CSAC), 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 CEO 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 the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 101 - BOARD OF SUPERVISORS (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
692200 REIMBURSE TRAVEL	\$1,262	\$577	\$0	\$0	
CHARGES FOR SERVICES	\$1,262	\$577	\$0	\$0	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$11,487	\$428	\$0	\$0	
799850 REIMB MISC COSTS	\$509	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$11,996	\$428	\$0	\$0	
Total Revenues:					
	\$13,258	\$1,005	\$0	\$0	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$268,569	\$269,598	\$272,737	\$272,737	
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,058	\$5,078	\$5,079	\$5,079	
018100 EMPLOYER SHARE OASDI	\$20,399	\$20,399	\$21,252	\$21,252	
018201 EMPLOYER SHARE RETIREMENT	\$31,751	\$34,461	\$37,038	\$37,038	
018300 EMPLOYER SHARE HEALTH INSUR	\$53,834	\$59,084	\$65,877	\$65,877	
018307 EMPLYR SHR OTHER POST EMP BEN	\$24,230	\$8,087	\$8,183	\$8,183	
018500 WORKERS COMP EXPOSURE	\$2,460	\$3,477	\$3,834	\$3,834	
018501 WORKERS COMP EXPERIENCE	\$2,904	\$1,176	\$0	\$0	
SALARIES AND BENEFITS	\$409,209	\$401,362	\$414,000	\$414,000	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,096	\$1,957	\$2,500	\$2,500	
032590 CHGS FAC MGMT COMM	\$38	\$45	\$46	\$46	
032591 CHGS IT COMM	\$1,361	\$1,402	\$1,490	\$1,490	
032700 FOOD EXPENSE	\$363	\$0	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$44	\$47	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$3,121	\$3,470	\$3,666	\$3,666	
033102 INSUR XP LIABILITY EXPOSURE	\$292	\$1,047	\$1,139	\$1,139	
033103 INSUR XP MISCELLANEOUS	\$708	\$576	\$580	\$580	
033592 CHGS IT MNT HARD/SOFTWARE	\$756	\$598	\$10,776	\$10,776	
033791 CHGS FAC MGMT MAINT STR	\$5,133	\$3,491	\$6,500	\$6,500	
034100 MEMBERSHIPS	\$31,767	\$40,960	\$36,000	\$36,000	
034500 OFFICE EXPENSE	\$2,936	\$1,296	\$3,000	\$3,000	
034591 CHGS OC POSTAGE SVS	\$231	\$54	\$300	\$300	
034592 CHGS OC OTHER MAIL SVS	\$946	\$956	\$1,500	\$1,500	
034800 PROF & SPECIAL SERVICES	\$0	\$1,145	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$106	\$188	\$50	\$50	
034892 CHGS IT PROFESSIONAL SVS	\$12,199	\$11,383	\$15,000	\$15,000	

Budget Unit: 101 - BOARD OF SUPERVISORS (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$80	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$846	\$690	\$800	\$800	\$800
035500 MINOR EQUIPMENT	\$23	\$136	\$50	\$50	\$50
035590 CHGS IT SOFTWARE EQP	\$490	\$0	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$2,708	\$530	\$2,000	\$2,000	\$2,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$43	\$93	\$5,000	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$11,669	\$12,969	\$20,000	\$20,000	\$20,000
036100 UTILITIES	\$6,876	\$6,225	\$9,000	\$9,000	\$9,000
SERVICES AND SUPPLIES	\$84,762	\$89,349	\$122,497	\$122,497	\$122,497
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$27,985	\$9,699	\$32,049	\$32,049	\$32,049
050003 BUILDING & EQUIPMENT USE A-87	\$58,079	\$12,483	\$8,086	\$8,086	\$8,086
050800 TAXES & ASSESSMENTS	\$0	\$7	\$20	\$20	\$20
OTHER CHARGES	\$86,064	\$22,190	\$40,155	\$40,155	\$40,155
Total Expenditures/Appropriations:	\$580,037	\$512,903	\$576,652	\$576,652	\$576,652
Net Cost:	\$566,778	\$511,897	\$576,652	\$576,652	\$576,652

COUNTY ADMINISTRATIVE OFFICE
Fund 0060 General, Budget Unit 102
Lawrence G. Lees, County Executive 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 Executive Officer (CEO) 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 Executive 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 2016-17 request is for a Net County Cost (NCC) of \$216,409, an 11 percent reduction. Salaries and Benefits include a collateral-fill position and termination pay due to a planned retirement. There are no planned vacancies in this budget unit. Services and Supplies are status quo. The A-87 cost reimbursement has recovered from the negative roll forward attributable to refunding of the long-term debt on the Administration Center.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget is prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 102 - COUNTY ADMIN OFFICE (FUND 0060)
Function: GENERAL
Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$8	\$0	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$27,293	\$1,533	\$0	\$0	\$0
799850 REIMB MISC COSTS	\$95	\$40	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$27,396	\$1,573	\$0	\$0	\$0
Total Revenues:	\$27,396	\$1,573	\$0	\$0	\$0
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$638,744	\$692,807	\$801,778	\$801,778	\$801,778
011200 TERMINATION/SPECIAL PAY	\$0	\$0	\$15,000	\$15,000	\$15,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$2,059	\$2,289	\$2,289	\$2,289
018100 EMPLOYER SHARE OASDI	\$42,518	\$45,775	\$56,755	\$56,755	\$56,755
018201 EMPLOYER SHARE RETIREMENT	\$93,531	\$108,888	\$131,872	\$131,872	\$131,872
018204 EMPLOYER SHARE DEFERRED COMP	\$8,808	\$9,117	\$9,000	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$83,685	\$91,302	\$112,450	\$112,450	\$112,450
018307 EMPLOYR SHR OTHER POST EMP BEN	\$56,672	\$20,783	\$24,054	\$24,054	\$24,054
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$4,654	\$3,894	\$3,412	\$3,412	\$3,412
018500 WORKERS COMP EXPOSURE	\$5,803	\$8,866	\$10,656	\$10,656	\$10,656
018501 WORKERS COMP EXPERIENCE	\$2,520	\$1,920	\$0	\$0	\$0
SALARIES AND BENEFITS	\$938,384	\$985,416	\$1,167,266	\$1,167,266	\$1,167,266
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,127	\$2,849	\$3,000	\$3,000	\$3,000
032590 CHGS FAC MGMT COMM	\$132	\$154	\$156	\$156	\$156
032591 CHGS IT COMM	\$1,379	\$1,430	\$1,548	\$1,548	\$1,548
032700 FOOD EXPENSE	\$0	\$0	\$100	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$70	\$55	\$100	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$10,638	\$11,829	\$13,000	\$13,000	\$13,000
033102 INSUR XP LIABILITY EXPOSURE	\$690	\$2,670	\$3,359	\$3,359	\$3,359
033103 INSUR XP MISCELLANEOUS	\$1,968	\$1,704	\$1,747	\$1,747	\$1,747
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100	\$100
033592 CHGS IT MNT HARD/SOFTWARE	\$756	\$598	\$976	\$976	\$976
033791 CHGS FAC MGMT MAINT STR	\$11,265	\$11,322	\$15,000	\$15,000	\$15,000
034100 MEMBERSHIPS	\$1,438	\$1,438	\$1,500	\$1,500	\$1,500
034500 OFFICE EXPENSE	\$4,045	\$3,983	\$5,000	\$5,000	\$5,000
034527 OFFICE XP PRINTING	\$1,667	\$1,318	\$2,000	\$2,000	\$2,000
034590 CHGS OC PHOTOCOPY SVS	\$900	\$1,374	\$825	\$825	\$825
034591 CHGS OC POSTAGE SVS	\$1,249	\$1,365	\$2,107	\$2,107	\$2,107
034592 CHGS OC OTHER MAIL SVS	\$1,136	\$1,118	\$1,200	\$1,200	\$1,200

Budget Unit: 102 - COUNTY ADMIN OFFICE (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$21,483	\$20,388	\$20,600	\$20,600	\$20,600
034837 PROF PREEMPLOYMENT SVS	\$173	\$2,760	\$200	\$200	\$200
034890 CHGS FAC MGMT PROF SVS	\$363	\$643	\$500	\$500	\$500
034892 CHGS IT PROFESSIONAL SVS	\$14,572	\$15,127	\$18,000	\$18,000	\$18,000
034900 PUBLICATIONS & LEGAL NOTICES	\$199	\$166	\$300	\$300	\$300
035100 RENTS & LEASES OF EQUIPMENT	\$1,676	\$1,367	\$2,000	\$2,000	\$2,000
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
035500 MINOR EQUIPMENT	\$90	\$596	\$200	\$200	\$200
035590 CHGS IT SOFTWARE EQP	\$0	\$1,011	\$1,200	\$1,200	\$1,200
035591 CHGS IT HARDWARE EQP	\$0	\$5,340	\$5,000	\$5,000	\$5,000
035592 CHGS IT TELECOMM EQP	\$0	\$55	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$419	\$1,040	\$500	\$500	\$500
035900 TRANSPORTATION & TRAVEL	\$9,574	\$10,598	\$12,000	\$12,000	\$12,000
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$200	\$200	\$200
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$331	\$500	\$500	\$500
036100 UTILITIES	\$23,444	\$21,227	\$30,000	\$30,000	\$30,000
SERVICES AND SUPPLIES	\$112,662	\$125,070	\$144,118	\$144,118	\$144,118
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$27	\$50	\$50	\$50
OTHER CHARGES	\$0	\$27	\$50	\$50	\$50
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$1,113,180)	(\$972,435)	(\$1,095,025)	(\$1,095,025)	(\$1,095,025)
INTRAFUND TRANSFERS	(\$1,113,180)	(\$972,435)	(\$1,095,025)	(\$1,095,025)	(\$1,095,025)
Total Expenditures/Appropriations:	(\$62,133)	\$138,078	\$216,409	\$216,409	\$216,409
Net Cost:	(\$89,530)	\$136,505	\$216,409	\$216,409	\$216,409

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

PROGRAM DESCRIPTION

The Clerk of the Board, a division of the County Administrative Office, 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's net county cost is decreasing \$8,060 when compared to the FY 2015-16 Adjusted Budget. The reduction is primarily due to reduced costs in salaries and benefits due to the retirement of the Chief Deputy Clerk of the Board in August 2015. Services and Supplies are increasing by \$11,108 due to the department going to an automated online system to prepare the agendas for the Board of Supervisors meetings. The Clerk of the Board anticipates ending FY 2015-16 under budget by approximately \$43,783.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget is prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 103 - CLERK OF THE BOARD (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$3,388	\$2,834	\$2,500	\$2,500	
676100 BOARD APPEALS	\$635	\$100	\$0	\$0	
679900 WILLIAMSON ACT HANDLING FEE	\$0	\$105	\$0	\$0	
692100 PHOTOCOPIES	\$264	\$2	\$0	\$0	
692460 BOS PUBLIC HEARING PROCESS FEE	\$385	\$1,145	\$0	\$0	
CHARGES FOR SERVICES	\$4,673	\$4,187	\$2,500	\$2,500	
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$8,723	\$974	\$0	\$0	
MISCELLANEOUS REVENUES	\$8,723	\$974	\$0	\$0	
Total Revenues:	\$13,396	\$5,161	\$2,500	\$2,500	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$126,323	\$113,365	\$112,181	\$112,181	
011200 TERMINATION/SPECIAL PAY	\$0	\$2,228	\$0	\$0	
018100 EMPLOYER SHARE OASDI	\$9,354	\$8,515	\$8,582	\$8,582	
018201 EMPLOYER SHARE RETIREMENT	\$18,591	\$18,115	\$18,867	\$18,867	
018300 EMPLOYER SHARE HEALTH INSUR	\$33,969	\$27,113	\$31,528	\$31,528	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$11,171	\$3,400	\$3,366	\$3,366	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$916	\$637	\$477	\$477	
018500 WORKERS COMP EXPOSURE	\$1,136	\$1,462	\$1,549	\$1,549	
018501 WORKERS COMP EXPERIENCE	\$1,044	\$888	\$352	\$352	
SALARIES AND BENEFITS	\$202,507	\$175,726	\$176,902	\$176,902	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,243	\$1,887	\$1,800	\$1,800	
032590 CHGS FAC MGMT COMM	\$67	\$78	\$80	\$80	
032591 CHGS IT COMM	\$581	\$603	\$655	\$655	
032900 HOUSEHOLD EXPENSE	\$42	\$63	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$5,432	\$6,040	\$6,400	\$6,400	
033102 INSUR XP LIABILITY EXPOSURE	\$135	\$440	\$460	\$460	
033103 INSUR XP MISCELLANEOUS	\$924	\$816	\$823	\$823	
033592 CHGS IT MNT HARD/SOFTWARE	\$378	\$299	\$388	\$388	
033791 CHGS FAC MGMT MAINT STR	\$5,795	\$5,561	\$7,000	\$7,000	
034100 MEMBERSHIPS	\$300	\$250	\$300	\$300	
034500 OFFICE EXPENSE	\$4,607	\$2,510	\$5,500	\$5,500	
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$150	\$150	
034591 CHGS OC POSTAGE SVS	\$1,405	\$976	\$1,400	\$1,400	
034592 CHGS OC OTHER MAIL SVS	\$990	\$954	\$1,188	\$1,188	

Budget Unit: 103 - CLERK OF THE BOARD (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034800 PROF & SPECIAL SERVICES	\$50	\$1,600	\$1,000	\$1,000	\$1,000
034837 PROF PREEMPLOYMENT SVS	\$592	\$182	\$200	\$200	\$200
034849 PROF TECHNOLOGICAL SVS	\$8,000	\$8,000	\$20,000	\$20,000	\$20,000
034890 CHGS FAC MGMT PROF SVS	\$185	\$328	\$200	\$200	\$200
034892 CHGS IT PROFESSIONAL SVS	\$12,521	\$10,588	\$13,505	\$13,505	\$13,505
034900 PUBLICATIONS & LEGAL NOTICES	\$2,029	\$1,390	\$5,000	\$5,000	\$5,000
035100 RENTS & LEASES OF EQUIPMENT	\$933	\$761	\$1,000	\$1,000	\$1,000
035300 RENTS & LEASES OF STRUCTURES	\$2,297	\$1,981	\$800	\$800	\$800
035500 MINOR EQUIPMENT	\$120	\$157	\$150	\$150	\$150
035528 MINOR EQP SOFTWARE	\$1,475	\$3,499	\$3,500	\$3,500	\$3,500
035590 CHGS IT SOFTWARE EQP	\$0	\$606	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$1,744	\$1,871	\$2,500	\$2,500	\$2,500
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$3,000	\$3,000	\$3,000
035900 TRANSPORTATION & TRAVEL	\$149	\$0	\$2,000	\$2,000	\$2,000
035941 TRANS/TRVL MILEAGE	\$46	\$0	\$500	\$500	\$500
036100 UTILITIES	\$11,970	\$10,838	\$15,000	\$15,000	\$15,000
SERVICES AND SUPPLIES	\$64,021	\$62,288	\$95,099	\$95,099	\$95,099
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$31,077	\$28,944	\$54,417	\$54,417	\$54,417
050003 BUILDING & EQUIPMENT USE A-87	\$83,843	\$23,404	\$15,349	\$15,349	\$15,349
050800 TAXES & ASSESSMENTS	\$0	\$13	\$20	\$20	\$20
OTHER CHARGES	\$114,920	\$52,363	\$69,786	\$69,786	\$69,786
Total Expenditures/Appropriations:	\$381,450	\$290,377	\$341,787	\$341,787	\$341,787
Net Cost:	\$368,053	\$285,215	\$339,287	\$339,287	\$339,287

AUDITOR-CONTROLLER
Fund 0060 General, Budget Unit 110
Brian Muir, Auditor - Controller

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 districts 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 2016-17 budget request for the Auditor-Controller reflects a Net-County-Cost of \$588,322, a 17 percent reduction from the prior year. There are no new positions requested or any unfunded vacancies in the total Salaries and Benefits projections.

The request includes several personnel changes to better reflect the business needs of the Auditor's Office, as follows: a reclassification - from 1.0 full-time-equivalent (FTE) Accounting Technician, to 1.0 FTE Accountant Auditor I/II; delete 1.0 FTE Accounting Technician, add 1.0 FTE Accountant Auditor I/II; add a lead-worker stipend to the Accounting Assistant classification when designated by the Auditor-Controller to serve as the lead worker in the Accounts Payable/Receivable area of the Systems and Accounting Unit; revise Footnote 047 to include the classification of Accountant Auditor III to those positions eligible for a stipend for a Certified Public Accountant Certificate; and lastly, to adjust the salary structure of the Auditor-Controller's management team to reflect the complexity and level of responsibility required.

The Services and Supplies category includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's automated financial management system (OneSolution). In total, Services and Supplies as requested are four percent lower than the prior fiscal year. Revenues are increasing 94 percent, due in part to collection of bank credit card service fees.

The Auditor-Controller's FY 2016-17 budget request includes appropriations of \$3.2 million, offset by A-87 cost reimbursement (\$2.4 million) and revenue (\$240,521).

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Auditor-Controller.

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 recovery of costs through the Cost Plan is reduced by the Board's decision not to charge Special Districts for the Auditor's costs, which reduces the Auditor's recovery by \$216,938. Several agencies, such as the schools, are also exempt from

A-87. The Board recognized that Special Districts have 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.

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
664100 S/A COLLECTION FEE REDDING	\$18,575	\$15,483	\$15,000	\$15,000	
664300 S/A COLLECTION FEE ANDERSON	\$19,633	\$23,268	\$20,000	\$20,000	
664310 S/A COLLECTION FEE OTHER DIST	\$39,201	\$41,503	\$35,000	\$35,000	
664330 SUP ASMT ADMIN FEE SB813	\$14,685	\$14,171	\$18,037	\$18,037	
664500 PROPERTY TAX ADMIN FEE	\$20,039	\$24,482	\$25,358	\$25,358	
664502 PROPERTY TAX AB 1X 26	\$19,935	\$19,935	\$19,935	\$19,935	
665001 AUDITORS FEES PAYROLL	\$961	\$827	\$650	\$650	
693111 CHARGES FOR SERVICES A87	\$49,782	\$43,296	\$51,541	\$51,541	
CHARGES FOR SERVICES	\$182,814	\$182,968	\$185,521	\$185,521	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$0	\$53	\$0	\$0	
799352 MISC REV PERSONAL BENEFIT	\$10	\$0	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$51,474	\$2,383	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$123	\$0	\$0	\$0	
799731 MISC CREDIT CARD BANK REVENUES	\$11,710	\$19,003	\$55,000	\$55,000	
799850 REIMB MISC COSTS	\$125	\$75	\$0	\$0	
799900 CASH OVER/SHORT	\$0	\$7,056	\$0	\$0	
MISCELLANEOUS REVENUES	\$63,445	\$28,573	\$55,000	\$55,000	
Total Revenues:	\$246,259	\$211,541	\$240,521	\$240,521	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,208,493	\$1,271,194	\$1,410,658	\$1,410,658	
011200 TERMINATION/SPECIAL PAY	\$3,354	\$8,468	\$0	\$0	
017000 EXTRA HELP	\$25,858	\$22,934	\$18,500	\$18,500	
017502 OVERTIME PAY	\$18,866	\$10,284	\$5,000	\$5,000	
017517 CELL/PDA COMM ALLOWANCE PROG	\$3,671	\$3,991	\$3,976	\$3,976	
018100 EMPLOYER SHARE OASDI	\$88,452	\$92,774	\$108,017	\$108,017	
018201 EMPLOYER SHARE RETIREMENT	\$158,012	\$180,395	\$214,660	\$214,660	
018204 EMPLOYER SHARE DEFERRED COMP	\$8,179	\$9,115	\$9,000	\$9,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$266,061	\$291,485	\$317,012	\$317,012	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$98,483	\$38,132	\$42,320	\$42,320	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$8,230	\$6,613	\$5,550	\$5,550	
018500 WORKERS COMP EXPOSURE	\$11,346	\$16,677	\$19,847	\$19,847	
018501 WORKERS COMP EXPERIENCE	\$4,740	\$3,984	\$3,750	\$3,750	
SALARIES AND BENEFITS	\$1,903,750	\$1,956,053	\$2,158,290	\$2,158,290	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$29	\$12	\$0	\$0	

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032500 COMMUNICATIONS EXPENSE	\$5,336	\$6,123	\$6,000	\$6,000	\$6,000
032590 CHGS FAC MGMT COMM	\$216	\$252	\$255	\$255	\$255
032591 CHGS IT COMM	\$6,703	\$6,446	\$4,387	\$4,387	\$4,387
032700 FOOD EXPENSE	\$304	\$323	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$3	\$41	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$18,418	\$19,701	\$21,081	\$21,081	\$21,081
033100 INSURANCE EXPENSE	\$33	\$33	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$1,357	\$5,022	\$5,843	\$5,843	\$5,843
033103 INSUR XP MISCELLANEOUS	\$7,320	\$7,008	\$7,007	\$7,007	\$7,007
033500 MAINTENANCE OF EQUIPMENT	\$92,448	\$93,223	\$145,000	\$145,000	\$145,000
033528 MNT EQP SOFTWARE	\$4,413	\$4,413	\$0	\$0	\$0
033531 MNT EQP IT APRV	\$17,667	\$17,808	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$3,685	\$2,918	\$3,785	\$3,785	\$3,785
033791 CHGS FAC MGMT MAINT STR	\$24,246	\$18,827	\$17,944	\$17,944	\$17,944
034100 MEMBERSHIPS	\$2,933	\$2,085	\$4,000	\$4,000	\$4,000
034102 MEMBER PROF ORGANIZATIONS	\$0	\$671	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$28,871	\$21,001	\$36,000	\$36,000	\$36,000
034526 OFFICE XP POSTAGE	\$19,119	\$17,347	\$0	\$0	\$0
034527 OFFICE XP PRINTING	\$185	\$1,318	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$7	\$3	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$60	\$125	\$50	\$50	\$50
034592 CHGS OC OTHER MAIL SVS	\$1,638	\$2,430	\$1,460	\$1,460	\$1,460
034800 PROF & SPECIAL SERVICES	\$9,056	\$7,762	\$8,500	\$8,500	\$8,500
034807 PROF BANK SVS	\$108	\$136	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$2,712	\$2,979	\$0	\$0	\$0
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$12,024	\$0	\$242,500	\$242,500	\$242,500
034890 CHGS FAC MGMT PROF SVS	\$593	\$1,051	\$130	\$130	\$130
034892 CHGS IT PROFESSIONAL SVS	\$468,074	\$453,161	\$470,009	\$470,009	\$470,009
035100 RENTS & LEASES OF EQUIPMENT	\$4,015	\$7,154	\$5,000	\$5,000	\$5,000
035300 RENTS & LEASES OF STRUCTURES	\$4,320	\$4,308	\$2,200	\$2,200	\$2,200
035500 MINOR EQUIPMENT	\$1,470	\$2,690	\$30,000	\$30,000	\$30,000
035590 CHGS IT SOFTWARE EQP	\$6,009	\$9,133	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$21,940	\$39,394	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$204	\$20	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$13,134	\$5,339	\$6,610	\$6,610	\$6,610
035900 TRANSPORTATION & TRAVEL	\$20,150	\$26,630	\$32,000	\$32,000	\$32,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$353	\$468	\$0	\$0	\$0
036100 UTILITIES	\$38,315	\$34,691	\$39,816	\$39,816	\$39,816
SERVICES AND SUPPLIES	\$837,483	\$822,062	\$1,089,577	\$1,089,577	\$1,089,577

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$44	\$45	\$45	\$45
OTHER CHARGES	\$0	\$44	\$45	\$45	\$45
Category: 070 CAPITAL ASSETS					
065018 1 COPIER	\$0	\$8,193	\$0	\$0	\$0
CAPITAL ASSETS	\$0	\$8,193	\$0	\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$2,068,789)	(\$2,319,571)	(\$2,419,069)	(\$2,419,069)	(\$2,419,069)
INTRAFUND TRANSFERS	(\$2,068,789)	(\$2,319,571)	(\$2,419,069)	(\$2,419,069)	(\$2,419,069)
Total Expenditures/Appropriations:	\$672,444	\$466,782	\$828,843	\$828,843	\$828,843
Net Cost:	\$426,184	\$255,241	\$588,322	\$588,322	\$588,322

TREASURER-TAX COLLECTOR

Fund 0060 General, 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 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 2016-17 requested net-county-cost for this department is \$830,543, an increase of \$24,140 (3 percent). The County is moving away from record storage on film and microfiche; this budget includes \$10,000 to convert rolled film and microfiche to BMI, a system selected by Information Technology. Requested Salaries and Benefits are declining six percent due to the retirement of long-time employees. One capital asset is requested, a remittance processing scanner and software. This total processing solution will enable payment processing at an increased speed, maintain a high level of accuracy and security, and lower bank costs. Rents and leases of equipment includes a new printer for tax bills.

SUMMARY OF RECOMMENDATIONS

The CEO 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.

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 300 FINES, FORFEITURES & PENALTIES
 323005 TEETER COSTS \$76,653 \$73,360 \$65,000 \$65,000

FINES, FORFEITURES & PENALTIES \$76,653 \$73,360 \$65,000 \$65,000

Category: 600 CHARGES FOR SERVICES

664000 TAX COLLECTION FEES \$6,619 \$14,784 \$6,000 \$6,000
 664002 TAX DEED REDEMPTION FEE \$3,223 \$3,115 \$1,000 \$1,000
 664003 COUNTY TAX SALE FEES \$20,023 \$18,025 \$15,000 \$15,000
 664005 UNSECURED COLLECTION FEE \$26,239 \$35,064 \$24,000 \$24,000
 664330 SUP ASMT ADMIN FEE SB813 \$33,209 \$33,798 \$38,796 \$38,796
 664500 PROPERTY TAX ADMIN FEE \$183,221 \$179,573 \$180,000 \$180,000
 692110 INVESTMENT SERVICE FEE \$654,223 \$610,012 \$630,787 \$630,787
 692120 FISCAL AGENT FEE SHASTA LK CTY \$1,500 \$1,500 \$1,500 \$1,500
 693010 RETURNED CHECK SERVICE CHARGE \$0 \$3,015 \$800 \$800
 693111 CHARGES FOR SERVICES A87 \$17 \$8 \$18 \$18

CHARGES FOR SERVICES \$928,277 \$898,896 \$897,901 \$897,901

Category: 700 MISCELLANEOUS REVENUES

799215 UNCLAIMED MONEY \$15 \$0 \$0 \$0
 799300 MISCELLANEOUS REVENUE \$4 \$200 \$0 \$0
 799390 PRIOR PERIOD EXP ADJUSTMENT \$44,382 \$2,037 \$0 \$0
 799730 REIMB BANK CHARGES \$47,778 \$56,275 \$58,844 \$58,844
 799900 CASH OVER/SHORT (\$374) (\$209) (\$1,000) (\$1,000)

MISCELLANEOUS REVENUES \$91,806 \$58,304 \$57,844 \$57,844

Total Revenues:	\$1,096,737	\$1,030,560	\$1,020,745	\$1,020,745
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Category: 010 SALARIES AND BENEFITS

011000 REGULAR SALARIES \$679,507 \$609,793 \$652,693 \$652,693
 011200 TERMINATION/SPECIAL PAY \$22,086 \$23,055 \$0 \$0
 017000 EXTRA HELP \$14,436 \$16,106 \$20,000 \$20,000
 017502 OVERTIME PAY \$56 \$0 \$0 \$0
 017509 HOLIDAY OVERTIME PAY \$127 \$0 \$0 \$0
 017517 CELL/PDA COMM ALLOWANCE PROG \$1,300 \$1,305 \$1,301 \$1,301
 018100 EMPLOYER SHARE OASDI \$51,911 \$45,127 \$51,213 \$51,213
 018201 EMPLOYER SHARE RETIREMENT \$98,700 \$96,147 \$109,147 \$109,147
 018204 EMPLOYER SHARE DEFERRED COMP \$11,704 \$8,100 \$8,100 \$8,100
 018300 EMPLOYER SHARE HEALTH INSUR \$159,303 \$161,291 \$186,310 \$186,310
 018307 EMPLOYR SHR OTHER POST EMP BEN \$61,321 \$18,292 \$19,581 \$19,581
 018400 EMPLOYER SHR UNEMPLOYMENT INS \$4,216 \$2,930 \$2,408 \$2,408
 018500 WORKERS COMP EXPOSURE \$6,428 \$8,228 \$9,302 \$9,302

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
018501 WORKERS COMP EXPERIENCE	\$4,968	\$3,540	\$996	\$996	
SALARIES AND BENEFITS	\$1,116,072	\$993,920	\$1,061,051	\$1,061,051	
Category: 030 SERVICES AND SUPPLIES					
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$127	\$200	\$200	
032500 COMMUNICATIONS EXPENSE	\$4,272	\$3,836	\$5,000	\$5,000	
032590 CHGS FAC MGMT COMM	\$184	\$215	\$218	\$218	
032591 CHGS IT COMM	\$1,924	\$1,776	\$2,043	\$2,043	
032900 HOUSEHOLD EXPENSE	\$119	\$93	\$500	\$500	
032992 CHGS FAC MGMT HSHLD XP	\$15,152	\$16,899	\$17,438	\$17,438	
033102 INSUR XP LIABILITY EXPOSURE	\$750	\$2,478	\$2,764	\$2,764	
033103 INSUR XP MISCELLANEOUS	\$2,880	\$2,460	\$2,514	\$2,514	
033105 INSUR XP LIABILITY EXPERIENCE	\$0	\$0	\$420	\$420	
033500 MAINTENANCE OF EQUIPMENT	\$6,849	\$6,093	\$10,159	\$10,159	
033531 MNT EQP IT APRV	\$53,269	\$53,696	\$54,072	\$54,072	
033592 CHGS IT MNT HARD/SOFTWARE	\$2,268	\$2,028	\$2,329	\$2,329	
033791 CHGS FAC MGMT MAINT STR	\$20,699	\$17,511	\$15,322	\$15,322	
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$9	\$0	\$0	
034100 MEMBERSHIPS	\$575	\$575	\$575	\$575	
034500 OFFICE EXPENSE	\$18,423	\$25,218	\$28,000	\$28,000	
034526 OFFICE XP POSTAGE	\$58,356	\$58,566	\$67,000	\$67,000	
034527 OFFICE XP PRINTING	\$1,530	\$3,803	\$1,300	\$1,300	
034530 OFFICE XP SPEC FORMS	\$5,764	\$6,775	\$22,950	\$22,950	
034532 OFFICE XP ENVELOPES	\$4,540	\$726	\$12,362	\$12,362	
034590 CHGS OC PHOTOCOPY SVS	\$1,765	\$1,809	\$3,000	\$3,000	
034592 CHGS OC OTHER MAIL SVS	\$713	\$760	\$794	\$794	
034800 PROF & SPECIAL SERVICES	\$601	\$14,008	\$10,000	\$10,000	
034813 PROF CONSULTING SVS	\$780	\$703	\$800	\$800	
034825 PROF INVESTMENT SVS	\$190,876	\$207,897	\$250,000	\$250,000	
034837 PROF PREEMPLOYMENT SVS	\$736	\$3,208	\$2,700	\$2,700	
034843 PROF RESEARCH SVS	\$13,262	\$19,780	\$39,000	\$39,000	
034890 CHGS FAC MGMT PROF SVS	\$506	\$897	\$1,111	\$1,111	
034892 CHGS IT PROFESSIONAL SVS	\$69,698	\$83,736	\$100,244	\$100,244	
034900 PUBLICATIONS & LEGAL NOTICES	\$7,319	\$7,188	\$10,500	\$10,500	
035100 RENTS & LEASES OF EQUIPMENT	\$5,794	\$10,837	\$14,300	\$14,300	
035300 RENTS & LEASES OF STRUCTURES	\$3,266	\$3,344	\$3,427	\$3,427	
035500 MINOR EQUIPMENT	\$5,654	\$1,107	\$2,000	\$2,000	
035590 CHGS IT SOFTWARE EQP	\$803	\$310	\$5,500	\$5,500	
035591 CHGS IT HARDWARE EQP	\$5,831	\$4,902	\$12,000	\$12,000	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,244	\$822	\$1,500	\$1,500	

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object 1	2014-15 Actuals 2	2015-16		2016-17 Recommended 4	2016-17 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$1,812		\$4,000	\$4,000
035900 TRANSPORTATION & TRAVEL	\$6,107	\$5,277		\$8,000	\$8,000
036100 UTILITIES	\$32,682	\$29,590		\$34,011	\$34,011
SERVICES AND SUPPLIES	\$546,206	\$600,889		\$748,053	\$748,053
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$0	\$37		\$50	\$50
OTHER CHARGES	\$0	\$37		\$50	\$50
Category: 070 CAPITAL ASSETS					
065337 1 SCANNER W/SOFTWARE	\$0	\$0		\$51,405	\$51,405
CAPITAL ASSETS	\$0	\$0		\$51,405	\$51,405
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$7,494)	(\$6,410)		(\$7,250)	(\$7,250)
088001 C/A A-87	(\$418)	\$1,137		(\$1,952)	(\$1,952)
088110 C/A AUDITOR-CONTROLLER	(\$108)	(\$91)		(\$105)	(\$105)
INTRAFUND TRANSFERS	(\$8,021)	(\$5,363)		(\$9,307)	(\$9,307)
Total Expenditures/Appropriations:	\$1,654,256	\$1,589,483		\$1,851,252	\$1,851,252
Net Cost:	\$557,519	\$558,923		\$830,507	\$830,507

ASSESSOR/RECORDER-ASSESSOR
Fund 0060 General, 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 § 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided for in § 75 - § 75.8 of the Revenue and Taxation Code.

BUDGET REQUESTS

The FY 2016-17 Requested Budget includes expenditures in the amount of \$4.2 million and revenues in the amount of \$1 million which results in a net County cost of \$3.2 million. Compared to the prior year, the FY 2016-17 expenditures increased by four percent, largely due to standard salary and benefits increases, and revenues will increase by seven percent. The net County cost increased by three percent. The department also anticipated ending FY 2015-16 under budget by \$240,292.

SUMMARY OF RECOMMENDATIONS

The CEO 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 the CEO recommendation.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
664004 SALE OF ROLL	\$13,349	\$13,559	\$7,000	\$7,000	
664060 SEGREGATION FEE	\$1,509	\$1,279	\$800	\$800	
664080 PARCEL INFORMATION FEE	\$1,989	\$1,870	\$1,200	\$1,200	
664081 PROPERTY CHARACTER INFO FEES	\$1,730	\$1,010	\$1,000	\$1,000	
664330 SUP ASMT ADMIN FEE SB813	\$80,572	\$82,785	\$80,000	\$80,000	
664500 PROPERTY TAX ADMIN FEE	\$890,686	\$952,033	\$935,000	\$935,000	
692100 PHOTOCOPIES	\$660	\$677	\$500	\$500	
693001 CHARGES FOR SERVICES	\$4,535	\$5,367	\$100	\$100	
CHARGES FOR SERVICES	\$995,031	\$1,058,581	\$1,025,600	\$1,025,600	
Category: 700 MISCELLANEOUS REVENUES					
799215 UNCLAIMED MONEY	\$0	\$934	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$54,142	\$3,855	\$0	\$0	
799900 CASH OVER/SHORT	(\$2)	\$3	\$10	\$10	
MISCELLANEOUS REVENUES	\$54,139	\$4,793	\$10	\$10	
Total Revenues:	\$1,049,171	\$1,063,374	\$1,025,610	\$1,025,610	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,988,532	\$2,004,624	\$2,288,907	\$2,288,907	
011200 TERMINATION/SPECIAL PAY	\$87,012	\$20,648	\$0	\$0	
017000 EXTRA HELP	\$9,065	(\$199)	\$0	\$0	
017502 OVERTIME PAY	\$0	\$5,701	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$4,511	\$4,922	\$4,820	\$4,820	
018100 EMPLOYER SHARE OASDI	\$150,950	\$147,307	\$174,386	\$174,386	
018201 EMPLOYER SHARE RETIREMENT	\$292,209	\$315,035	\$383,962	\$383,962	
018204 EMPLOYER SHARE DEFERRED COMP	\$7,770	\$7,800	\$9,000	\$9,000	
018300 EMPLOYER SHARE HEALTH INSUR	\$448,020	\$477,409	\$600,079	\$600,079	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$178,331	\$60,133	\$68,668	\$68,668	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$13,705	\$10,589	\$9,171	\$9,171	
018500 WORKERS COMP EXPOSURE	\$18,767	\$25,773	\$31,654	\$31,654	
018501 WORKERS COMP EXPERIENCE	\$6,924	\$8,796	\$6,973	\$6,973	
SALARIES AND BENEFITS	\$3,205,801	\$3,088,543	\$3,577,620	\$3,577,620	
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$8,005	\$10,778	\$10,840	\$10,840	
032590 CHGS FAC MGMT COMM	\$350	\$408	\$412	\$412	
032591 CHGS IT COMM	\$6,200	\$6,354	\$6,908	\$6,908	
032900 HOUSEHOLD EXPENSE	\$51	\$80	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$28,642	\$31,457	\$33,694	\$33,694	

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object		2014-15 Actuals	2015-16	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1		2	3	4	5
033102	INSUR XP LIABILITY EXPOSURE	\$2,221	\$7,763	\$9,405	\$9,405
033103	INSUR XP MISCELLANEOUS	\$6,156	\$5,028	\$5,125	\$5,125
033105	INSUR XP LIABILITY EXPERIENCE	\$1,068	\$2,412	\$1,954	\$1,954
033500	MAINTENANCE OF EQUIPMENT	\$43	\$8	\$500	\$500
033531	MNT EQP IT APRV	\$104,986	\$114,731	\$125,642	\$125,642
033532	MNT EQP FAC MGMT APRV	\$8,833	\$0	\$0	\$0
033592	CHGS IT MNT HARD/SOFTWARE	\$5,667	\$6,570	\$5,240	\$5,240
033791	CHGS FAC MGMT MAINT STR	\$30,585	\$31,611	\$27,191	\$27,191
034100	MEMBERSHIPS	\$1,245	\$1,030	\$1,085	\$1,085
034500	OFFICE EXPENSE	\$17,721	\$21,463	\$19,450	\$19,450
034526	OFFICE XP POSTAGE	\$0	\$128	\$0	\$0
034590	CHGS OC PHOTOCOPY SVS	\$6,302	\$5,866	\$10,686	\$10,686
034591	CHGS OC POSTAGE SVS	\$19,398	\$22,705	\$29,614	\$29,614
034592	CHGS OC OTHER MAIL SVS	\$1,045	\$980	\$1,479	\$1,479
034594	CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500
034800	PROF & SPECIAL SERVICES	\$1,409	\$4,203	\$3,900	\$3,900
034806	PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000
034837	PROF PREEMPLOYMENT SVS	\$1,323	\$1,106	\$500	\$500
034890	CHGS FAC MGMT PROF SVS	\$958	\$1,700	\$210	\$210
034892	CHGS IT PROFESSIONAL SVS	\$125,753	\$130,980	\$146,470	\$146,470
034900	PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500
035100	RENTS & LEASES OF EQUIPMENT	\$2,336	\$2,456	\$4,162	\$4,162
035500	MINOR EQUIPMENT	\$404	\$323	\$1,000	\$1,000
035590	CHGS IT SOFTWARE EQP	\$16,331	\$10,533	\$17,100	\$17,100
035591	CHGS IT HARDWARE EQP	\$19,476	\$22,035	\$15,000	\$15,000
035592	CHGS IT TELECOMM EQP	\$166	\$181	\$300	\$300
035700	SPECIAL DEPARTMENTAL EXPENSE	\$2,155	\$6,046	\$4,245	\$4,245
035754	SP DEPT XP ONLINE DATA SUBSCR	\$0	\$347	\$750	\$750
035900	TRANSPORTATION & TRAVEL	\$18,509	\$15,972	\$21,935	\$21,935
035940	TRANS/TRVL FUEL	\$8,392	\$7,168	\$14,500	\$14,500
035990	CHGS FLEET TRANS/TRVL	\$20,826	\$30,315	\$44,964	\$44,964
035999	TRN/TRV PY EE 1 DAY MEAL REIMB	\$0	\$36	\$800	\$800
036100	UTILITIES	\$61,925	\$56,069	\$65,359	\$65,359
SERVICES AND SUPPLIES		\$528,495	\$558,854	\$635,520	\$635,520
Category: 050	OTHER CHARGES				
050001	CENTRAL SERVICE COST A-87	\$92,036	\$51,545	\$61,049	\$61,049
050003	BUILDING & EQUIPMENT USE A-87	\$456,154	\$139,008	\$97,544	\$97,544
050800	TAXES & ASSESSMENTS	\$0	\$71	\$100	\$100

Budget Unit: 112 - ASSESSOR (FUND 0060)
Function: GENERAL
Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
OTHER CHARGES	\$548,190	\$190,625	\$158,693	\$158,693
Category: 080 INTRAFUND TRANSFERS				
088002 C/A ADMIN	(\$162,874)	(\$166,193)	(\$181,141)	(\$181,141)
INTRAFUND TRANSFERS	(\$162,874)	(\$166,193)	(\$181,141)	(\$181,141)
Total Expenditures/Appropriations:	\$4,119,612	\$3,671,831	\$4,190,692	\$4,190,692
Net Cost:	\$3,070,441	\$2,608,457	\$3,165,082	\$3,165,082