

# GENERAL REVENUE AND TRANSFERS

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

State Controller Schedules  
County Budget Act  
January 2010 Edition, revision #1

County of Shasta  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2014-15

Schedule 9

**Budget Unit:** 100 - NON-PROG REV/TRANS OUT (FUND 0060)  
**Function:** GENERAL  
**Activity:** OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
TAXES	\$44,772,809	\$43,792,307		\$41,948,000	\$41,948,000
LICENSES, PERMITS & FRANCHISES	\$673,232	\$683,788		\$600,000	\$600,000
FINES, FORFEITURES & PENALTIES	\$2,788,983	\$1,967,584		\$2,223,000	\$2,223,000
REVENUE FROM MONEY & PROPERTY	\$204,921	\$293,751		\$812,300	\$812,300
INTERGOVERNMENTAL REVENUES	\$3,321,339	\$3,347,563		\$1,813,000	\$1,813,000
CHARGES FOR SERVICES	\$915,238	\$888,258		\$800,000	\$800,000
MISCELLANEOUS REVENUES	\$27,703	\$8,007,612		\$1,200	\$1,200
<b>Total Revenues:</b>	<b>\$52,704,228</b>	<b>\$58,980,867</b>		<b>\$48,197,500</b>	<b>\$48,197,500</b>
SERVICES AND SUPPLIES	\$1,332,891	\$108,290		\$225,000	\$225,000
OTHER CHARGES	\$70,559	\$68,904		\$70,882	\$70,882
OTHER FINANCING USES	\$32,789,073	\$40,350,782		\$33,004,057	\$33,004,057
<b>Total Expenditures/Appropriations:</b>	<b>\$34,192,523</b>	<b>\$40,527,977</b>		<b>\$33,299,939</b>	<b>\$33,299,939</b>
<b>Net Cost:</b>	<b>(\$18,511,704)</b>	<b>(\$18,452,889)</b>		<b>(\$14,897,561)</b>	<b>(\$14,897,561)</b>

## 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. Effective in FY 2014-15 the Library's budget moved to the General Fund, Budget Unit 61100, and as such no longer receives a transfer-out from General Revenue.

## 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 \$33.2 million, a decrease of \$2.2 million (6 percent) when compared with the adjusted FY 2013-14 budget. Absent this fiscal year is the transfer-out to the Library; that expense is now reflected

in the Library Budget Unit 61100, which resides in the General Fund. Also reduced is the transfer-out to County Indigents as a result of the annual “true-up” of costs attributable to the General Fund.

In the past 6 years, the County has appropriated approximately \$2 million to upgrade facilities for handicapped access (ADA). In 2014-15, appropriations include \$100,000 for various other ADA projects as recommended by the ADA committee.

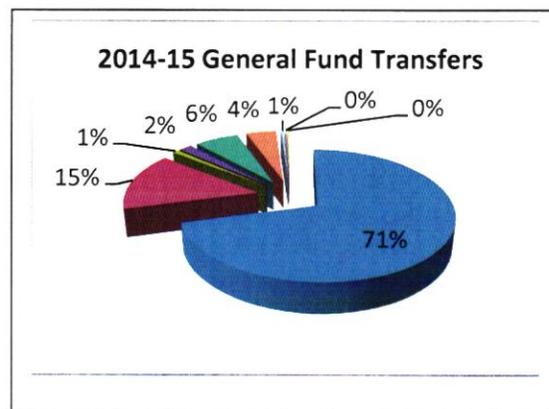
Also recommended is \$127,000 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

**TRANSFERS OUT**

The County Executive Officer’s recommendations include a redistribution of support within the various budget units of Health and Human Services, and Sheriff. The transfer-outs to the Sheriff and Building include the cost of marijuana nuisance abatement; \$115,000 for a Deputy Sheriff, and \$181,968 for a Building Inspector, support staff and service of process. The transfer-out to the District Attorney includes the expenses of the Child Abduction Unit, to be offset by future State-Mandate reimbursement (\$271,439). Planning’s transfer-out includes \$455,000 for continuing work on the County’s General Plan. The transfer-out to County Fire reflects the 3 percent growth as well as a one-time augmentation of \$300,000.

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 (\$23.5 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 (\$4.9 million.)

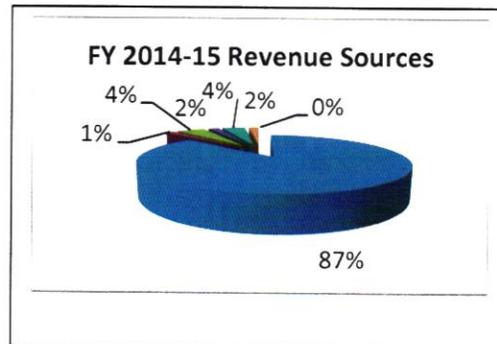
<b>GENERAL FUND TRANSFERS-OUT 2014-15</b>		
Public Safety	\$ 23,573,457	70.79%
Social Services	\$ 4,903,673	14.73%
Mental Health	\$ 294,990	0.89%
Public Health	\$ 609,589	1.83%
County Fire	\$ 2,081,547	6.25%
Resource Mgmt	\$ 1,457,840	4.38%
Capital Proj & ADA	\$ 182,960	0.55%
IHSS	\$ 68,882	0.21%
Others	\$ 127,000	0.38%
<b>Total</b>	<b>\$ 33,299,938</b>	<b>100.00%</b>



**REVENUES**

Total recommended discretionary revenue is \$48.1 million, an increase of \$428,647, or less than 1 percent compared to the FY 2013-14 adjusted budget. The following chart illustrates revenue by source or type recognized by the General Purpose Revenue budget unit:

<b>General Revenue Sources 2014-15</b>		
Taxes	41,948,000	87.03%
Licenses, Permits, Franchises	600,000	1.24%
Fines, Forfeitures, Penalties	2,223,000	4.61%
Money & Property	812,300	1.69%
Intergovernmental Revenue	1,813,000	3.76%
Charges for Services	800,000	1.66%
Miscellaneous Revenues	1,200	0.00%
<b>Grand Total</b>	<b>48,197,500</b>	<b>100%</b>



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

In FY 2012-13, as a direct result of the dissolution of redevelopment agencies (RDAs), the general fund received over \$2.5 million in one-time revenue. In addition, there was about \$200,000 in revenue that is considered "RDA residual revenue". The general fund will receive this residual revenue each year until the RDAs have been completely dissolved. The amount will continue to grow as the remaining debts of the RDAs are paid off. Once the RDAs are dissolved the general fund will receive this amount as normal property tax revenue.

Receipts from sales tax are showing signs of recovery, hovering close to \$2.5 million. This is comparable to levels seen in the late 1990's, and still less than the high of \$2.9 million received in 2000-01. Interest earnings are still weak; \$175,000 is anticipated on investments, and \$626,000 from prepayment of PERS interest on unfunded pension liabilities. Interest earnings are down from a high of \$2.4 million in 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.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The FY 2014-15 Recommended Budget attempts to address potential harm from State take-backs. The County could receive significantly more or less than projected upon State budget amendments. As evidenced in the Governor's Budget proposed to use the revenue from temporary tax increases to pay down debt, save for a rainy day, and increased spending for education, the environment, public safety, public works, affordable health care, and CalWORKS.

The Governor's "May Revise" Budget was released on May 13, 2014. Some of the key components of the May Revision are: shoring up teacher pensions, approximately \$450 million in 2014-15, with the goal to eliminate the deficit by 2020-21; implementing Federal Health Care Reform, an additional \$1.2 billion; increased money for drought relief, \$142 million; and most

significantly, paying down debts and liabilities, \$11 billion in 2014-15. Included is an additional \$100 million to repay a portion of state mandate costs owed to counties since 2004.

The 2014-15 Recommended Budget relies on use of fund balance carryover (\$10.0 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.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

Schedule 9

**Budget Unit: 101 - BOARD OF SUPERVISORS (FUND 0060)**  
**Function: GENERAL**  
**Activity: LEGISLATIVE & ADMINISTRATIVE**

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
CHARGES FOR SERVICES	\$0	\$398	\$0	\$0
MISCELLANEOUS REVENUES	\$299	\$803	\$11,487	\$11,487
<b>Total Revenues:</b>	<b>\$299</b>	<b>\$1,202</b>	<b>\$11,487</b>	<b>\$11,487</b>
SALARIES AND BENEFITS	\$377,015	\$389,365	\$414,425	\$414,425
SERVICES AND SUPPLIES	\$87,062	\$84,213	\$108,081	\$108,081
OTHER CHARGES	\$60,696	\$69,411	\$86,065	\$86,065
<b>Total Expenditures/Appropriations:</b>	<b>\$524,774</b>	<b>\$542,991</b>	<b>\$608,571</b>	<b>\$608,571</b>
<b>Net Cost:</b>	<b>\$524,475</b>	<b>\$541,788</b>	<b>\$597,084</b>	<b>\$597,084</b>

**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 2014-15 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 \$34,283 (6 percent) compared to their 2013-14 adjusted budget. The Board of Supervisors will, however, realize a 3 percent savings (\$15,267) in the current fiscal year.

Salaries and Benefits has increased 6 percent, primarily due to a one-time increase in Other Post-Employment Benefit (OPEB) expense. The OPEB is offset with a rebate from Worker's Compensation Insurance. Services and Supplies has increased \$19,466 (22 percent), primarily due to costs associated with maintenance of the audio-visual system in the Board's Chambers. The A-87 charges have increased \$16,654 (24 percent) compared to the 2013-14 adjusted budget, primarily due to increased Counsel charges.

Board memberships requested for FY 2014-15 total \$36,500, 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.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

COUNTY ADMINISTRATIVE OFFICE  
Fund 0060 General, Budget Unit 102  
Lawrence G. Lees, County Executive Officer

State Controller Schedules  
County Budget Act  
January 2010 Edition, revision #1

County of Shasta  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2014-15

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$5,288	\$5,288		\$5,288	\$5,288
MISCELLANEOUS REVENUES	\$0	\$4,803		\$27,263	\$27,263
<b>Total Revenues:</b>	<b>\$5,288</b>	<b>\$10,092</b>		<b>\$32,551</b>	<b>\$32,551</b>
SALARIES AND BENEFITS	\$898,102	\$847,365		\$954,651	\$954,651
SERVICES AND SUPPLIES	\$130,153	\$127,261		\$148,443	\$148,443
INTRAFUND TRANSFERS	(\$1,204,545)	(\$1,101,453)		(\$1,112,597)	(\$1,112,597)
<b>Total Expenditures/Appropriations:</b>	<b>(\$176,288)</b>	<b>(\$126,825)</b>		<b>(\$9,503)</b>	<b>(\$9,503)</b>
<b>Net Cost:</b>	<b>(\$181,577)</b>	<b>(\$136,918)</b>		<b>(\$42,054)</b>	<b>(\$42,054)</b>

**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 2014-15 request is for a Net County Cost (NCC) of <\$42,054>, a decrease of \$57,030 compared to the Adjusted FY 2013-14 NCC. The decrease is attributable to: 1) holding one position vacant (Agency Staff Services Analyst); and 2) a one-time Workers' Compensation Insurance Refund (\$27,263).

**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.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

Schedule 9

**Budget Unit: 103 - CLERK OF THE BOARD (FUND 0060)**  
**Function: GENERAL**  
**Activity: LEGISLATIVE & ADMINISTRATIVE**

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$7,773	\$5,605	\$4,300	\$4,300	
MISCELLANEOUS REVENUES	\$52	\$302	\$8,723	\$8,723	
<b>Total Revenues:</b>	<b>\$7,825</b>	<b>\$5,908</b>	<b>\$13,023</b>	<b>\$13,023</b>	
SALARIES AND BENEFITS	\$189,249	\$207,067	\$229,216	\$229,216	
SERVICES AND SUPPLIES	\$61,206	\$71,612	\$69,817	\$69,817	
OTHER CHARGES	\$96,749	\$91,158	\$114,921	\$114,921	
<b>Total Expenditures/Appropriations:</b>	<b>\$347,205</b>	<b>\$369,837</b>	<b>\$413,954</b>	<b>\$413,954</b>	
<b>Net Cost:</b>	<b>\$339,379</b>	<b>\$363,929</b>	<b>\$400,931</b>	<b>\$400,931</b>	

**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 increasing \$28,457 (8 percent) when compared to the FY 2013-14 Adjusted Budget. The increase is primarily due to charges for Attorney services; also Building Use charges will increase due to the refunding of the bonds on the Administration Center Building. This charge will auto-correct next fiscal year. Salaries and Benefits are increasing \$18,922 (9%) because the department is fully staffed, and there is a one-time increase to Other Post Employment Benefit (OPEB) expense (\$8,586.) Services and Supplies will decrease \$5,455 (7 percent). The Clerk of the Board will realize a 3 percent savings (\$10,246) in the current fiscal year.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget includes a technical change which increased OPEB expense by \$138.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

This budget was prepared by the County Administrative Office.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

Schedule 9

**Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)**  
**Function: GENERAL**  
**Activity: FINANCE**

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$185,471	\$184,136	\$124,628	\$124,628	
MISCELLANEOUS REVENUES	\$3,368	\$9,179	\$80,392	\$80,392	
OTHER FINANCING SRCS SALE C/A	\$0	\$20	\$0	\$0	
<b>Total Revenues:</b>	<b>\$188,839</b>	<b>\$193,335</b>	<b>\$205,020</b>	<b>\$205,020</b>	
SALARIES AND BENEFITS	\$1,587,695	\$1,788,643	\$1,962,683	\$1,962,683	
SERVICES AND SUPPLIES	\$760,057	\$791,552	\$1,108,424	\$1,108,424	
INTRAFUND TRANSFERS	(\$1,865,856)	(\$1,938,344)	(\$2,076,335)	(\$2,076,335)	
OTHER FINANCING USES	\$0	\$28,621	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	<b>\$481,897</b>	<b>\$670,473</b>	<b>\$994,772</b>	<b>\$994,772</b>	
<b>Net Cost:</b>	<b>\$293,057</b>	<b>\$477,137</b>	<b>\$789,752</b>	<b>\$789,752</b>	

**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 2014-15 budget requests for the Auditor-Controller reflects less than a one percent increase overall. There are no unfunded vacancies in the total Salaries and Benefits projections. The Services and Supplies lines in the requested budget are being consolidated to eliminate the practice of segregating small charges into separate accounts unnecessarily. The Services and Supplies category also includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's automated financial management system (IFAS).

The Auditor-Controller's FY 2014-15 budget request includes appropriations of \$3 million, offset by A-87 cost reimbursement (\$2 million) and revenue (\$205,020). The requested net county cost is \$789,753.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is an 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 \$226,398. Several agencies, such as the schools, 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.

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**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 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
FINES, FORFEITURES & PENALTIES	\$78,609	\$80,360	\$60,000	\$60,000	
CHARGES FOR SERVICES	\$986,260	\$946,266	\$935,366	\$935,366	
MISCELLANEOUS REVENUES	\$42,554	\$46,606	\$81,202	\$81,202	
<b>Total Revenues:</b>	<b>\$1,107,424</b>	<b>\$1,073,232</b>	<b>\$1,076,568</b>	<b>\$1,076,568</b>	
SALARIES AND BENEFITS	\$1,035,045	\$1,090,040	\$1,230,983	\$1,230,983	
SERVICES AND SUPPLIES	\$661,962	\$594,123	\$636,467	\$636,467	
INTRAFUND TRANSFERS	\$67,657	(\$19,180)	(\$7,823)	(\$7,823)	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,764,665</b>	<b>\$1,664,983</b>	<b>\$1,859,627</b>	<b>\$1,859,627</b>	
<b>Net Cost:</b>	<b>\$657,241</b>	<b>\$591,750</b>	<b>\$783,059</b>	<b>\$783,059</b>	

**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 2014-15 requested net-county-cost for this department is \$783,057, an increase of \$69,499 or 10 percent. The increase is primarily due to termination pay for several long-term employees. Salaries and Benefits includes a one-time increase in an appropriation for Post-Employment Benefits (OPEB) \$47,498, partially offset by a prior period expenditure adjustment of \$39,600. Services and Supplies is decreasing 14 percent (\$100,391) due to a reduction in investment services expense. Expenditures total \$1.8 million, an increase of 3 percent. Revenues derived from investment services will decline commensurate with the reduction in the expense.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head with adjustments to both investment services expense and revenue. The Superior Court will not be utilizing the County's lower cost bank card processor, necessitating the changes to the budget.

In the aggregate, the Treasurer Tax Collector and the Public Administrator will increase their net-county-cost by \$73,058, primarily due to termination pay. This is offset by current year aggregate savings estimated to be \$32,808.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$981,654	\$1,003,214	\$955,500	\$955,500	
MISCELLANEOUS REVENUES	\$512	\$4,680	\$54,142	\$54,142	
<b>Total Revenues:</b>	<b>\$982,166</b>	<b>\$1,007,895</b>	<b>\$1,009,642</b>	<b>\$1,009,642</b>	
SALARIES AND BENEFITS	\$2,958,098	\$3,054,378	\$3,570,566	\$3,570,566	
SERVICES AND SUPPLIES	\$520,356	\$518,806	\$575,035	\$575,035	
OTHER CHARGES	\$494,680	\$477,668	\$548,190	\$548,190	
INTRAFUND TRANSFERS	(\$166,035)	(\$172,767)	(\$175,706)	(\$175,706)	
<b>Total Expenditures/Appropriations:</b>	<b>\$3,807,100</b>	<b>\$3,878,086</b>	<b>\$4,518,085</b>	<b>\$4,518,085</b>	
<b>Net Cost:</b>	<b>\$2,824,934</b>	<b>\$2,870,191</b>	<b>\$3,508,443</b>	<b>\$3,508,443</b>	

**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. For fiscal year 2013-14, there were 108,643 locally assessed properties in Shasta County with a taxable value of \$15,058,743,748 generating more than \$150 million in property tax revenue for use by county government, cities, school districts and other local taxing agencies. These figures represent an increase of 2.79% in taxable value and property tax revenue over the previous year due to the increase in the market of taxable properties.

**BUDGET REQUESTS**

The FY 2014-15 requested budget includes expenditures in the amount of \$4.5 million and revenues in the amount of \$1.0 million which results in a net County cost of \$3.5 million. The FY 2014-15 expenditures are increased by \$381,439, and revenues are increased by \$78,932 and the net County cost is increased by \$302,507 as compared to the FY 2013-14 adjusted budget. The department projects to end FY 2013-14 under budget by \$184,838. The department is being held harmless for the \$83,565 Risk Management refund/OPEB payment. With the savings from FY 2013-14 and being held harmless for the \$83,565 OPEB payment, the department's budget remains in line with the 3% allotted increase in net county cost.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**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 State's current budget concerns there is uncertainty as to when such a program would become available. The 2014-15 Governor's budget proposes a modest pilot program to study potential improvement to the current property tax administration system.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**SUPPORT SERVICES-PURCHASING DIVISION**  
**Fund 0060 General, Budget Unit 113**  
**Angela Davis, Director of Support Services**

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

Schedule 9

**Budget Unit: 113 - PURCHASING (FUND 0060)**  
**Function: GENERAL**  
**Activity: FINANCE**

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
MISCELLANEOUS REVENUES	\$4	\$208	\$4,211	\$4,211
<b>Total Revenues:</b>	<b>\$4</b>	<b>\$208</b>	<b>\$4,211</b>	<b>\$4,211</b>
SALARIES AND BENEFITS	\$69,499	\$74,957	\$134,828	\$134,828
SERVICES AND SUPPLIES	\$34,943	\$29,893	\$41,009	\$41,009
INTRAFUND TRANSFERS	(\$211,094)	(\$197,477)	(\$155,068)	(\$155,068)
<b>Total Expenditures/Appropriations:</b>	<b>(\$106,651)</b>	<b>(\$92,626)</b>	<b>\$20,769</b>	<b>\$20,769</b>
<b>Net Cost:</b>	<b>(\$106,656)</b>	<b>(\$92,835)</b>	<b>\$16,558</b>	<b>\$16,558</b>

**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 increased by \$10,416 or 8.4 percent, over the FY 2013-14 Adjusted Budget, primarily due to a one-time increase in the Other Post-Employment Benefits (OPEB) and Worker's Compensation experience charges. Services and Supplies are requested at status quo, \$41,009. FY 2014-15 requested total expenditures have increased by \$52,513, or 165.4 percent, primarily due to a decrease in the A-87 cost applied expenditures by 21.5 percent, or \$42,410, in FY 2014-15. There are projected savings in the amount of \$52,390 in fiscal year 2013-2014.

**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.

COUNTY COUNSEL  
Fund 0060 General, Budget Unit 120  
Rubin E. Cruse, Jr., County Counsel

State Controller Schedules  
County Budget Act  
January 2010 Edition, revision #1

County of Shasta  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2014-15

Schedule 9

Budget Unit: 120 - COUNTY COUNSEL (FUND 0060)  
Function: GENERAL  
Activity: COUNSEL

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
CHARGES FOR SERVICES	\$22,166	\$16,323	\$1,921	\$1,921
MISCELLANEOUS REVENUES	\$4,000	\$5,298	\$23,229	\$23,229
<b>Total Revenues:</b>	<b>\$26,166</b>	<b>\$21,622</b>	<b>\$25,150</b>	<b>\$25,150</b>
SALARIES AND BENEFITS	\$1,309,066	\$1,452,225	\$1,635,397	\$1,635,397
SERVICES AND SUPPLIES	\$150,694	\$167,393	\$252,425	\$252,425
INTRAFUND TRANSFERS	(\$1,244,094)	(\$1,548,192)	(\$1,609,779)	(\$1,609,779)
<b>Total Expenditures/Appropriations:</b>	<b>\$215,665</b>	<b>\$71,426</b>	<b>\$278,043</b>	<b>\$278,043</b>
<b>Net Cost:</b>	<b>\$189,499</b>	<b>\$49,804</b>	<b>\$252,893</b>	<b>\$252,893</b>

**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 other local public entities upon request.

**BUDGET REQUESTS**

The requested budget for FY 2014-15 has an increased Net County Cost of \$36,983, or 17.1 percent, as compared to the FY 2013-14 Adjusted Budget primarily due to an increase in Regular Salaries and a one-time increase in Other Post-Employment Benefits (OPEB). Requested Salaries and Benefits will increase 7.1 percent, or \$108,937, from \$1.53 million to \$1.63 million, as compared to the FY 2013-14 Adjusted Budget. Services and Supplies are essentially requested at status quo (0.6 percent increase) from \$250,929 to \$252,425. Total Expenditures (Salaries & Benefits and Services & Supplies) are requested at \$1.88 million in FY 2014-15 compared to \$1.77 million in the FY 2013-14 Adjusted Budget, though projected total expenditures are at \$1.63 million for the end of FY 2013-14. County Counsel will continue to provide 2.5 full-time Attorneys and one full-time Legal Secretary for Health and Human Services Agency-related casework.

This budget has virtually no revenue except for minor and fluctuating Public Administrator and Public Guardian fee revenue received as services are provided. Minus the one-time Risk Management refund in the amount of \$23,229, in FY 2014-15 revenues are conservatively budgeted at \$1,921 and are estimated to be \$13,072 at the end of FY 2013-14. This budget does receive A-87 cost-applied offsets annually. In the FY 2013-14 Adjusted Budget this amount was \$1,127,392 and in FY 2014-15 it is increased to \$1,167,271.

The FY 2014-15 Recommended Budget Net County Cost allowed for a three percent increase. However, when the OPEB/Risk Management Refund deficit of \$43,200 is factored in, the department is under the FY 2014-15 recommended budget target by \$12,694. The department also estimates savings in the amount of \$150,634 for the end of FY 2013-14.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**SUPPORT SERVICES-PERSONNEL DIVISION**  
**Budget Unit 130**  
**Angela Davis, Director of Support Services**

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

Schedule 9

**Budget Unit: 130 - PERSONNEL (FUND 0060)**  
**Function: GENERAL**  
**Activity: PERSONNEL**

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$128	\$1,303		\$26,268	\$26,268
<b>Total Revenues:</b>	<b>\$128</b>	<b>\$1,303</b>		<b>\$26,268</b>	<b>\$26,268</b>
SALARIES AND BENEFITS	\$720,389	\$628,044		\$1,001,748	\$1,001,748
SERVICES AND SUPPLIES	\$437,513	\$360,050		\$622,773	\$622,773
INTRAFUND TRANSFERS	(\$1,168,897)	(\$1,295,740)		(\$1,694,046)	(\$1,694,046)
<b>Total Expenditures/Appropriations:</b>	<b>(\$10,994)</b>	<b>(\$307,645)</b>		<b>(\$69,525)</b>	<b>(\$69,525)</b>
<b>Net Cost:</b>	<b>(\$11,123)</b>	<b>(\$308,949)</b>		<b>(\$95,793)</b>	<b>(\$95,793)</b>

**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 ShastaCounty." 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 have increased by 35.1 percent, or \$260,425, compared to the FY 2013-14 Adjusted Budget due to three new added Personnel Assistant-Confidential positions (associated with the Approved Local Merit System (ALMS) conversion), a one-time increase in Other Post-Employment Benefits (OPEB) cost, and increased Worker's Compensation experience charges. Services and Supplies will increase by 2.5 percent, or \$15,037. The A-87 cost applied expenditures have increased by 14.7 percent, or \$164,074. Cost applied charges to departments for services rendered will increase by 62.6 percent, or \$158,085, due to the ALMS conversion and the additional three positions in the FY 2014-15 Requested Budget. However, Health and Human Services Agency (HHS) will fund two full-time Personnel Assistant-Confidential positions; currently HHS must use the state Merit system. Total expenditures will decrease by \$46,697, or 204.6 percent, in the FY 2014-15 Requested Budget. Projected FY 2013-14 total expenditures indicate anticipated savings in the amount of \$264,884.

**SUMMARY OF RECOMMENDATIONS**

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

**PENDING ISSUES AND POLICY CONSIDERATIONS**

The County's Personnel Director, the HHSa Director, and the CSS Director have been working with the CalHR for the past several years to negotiate the County's conversion to ALMS. The Board approved three new Personnel Assistant-Confidential positions in the Personnel budget (and deleted one from the HHSa Health Services budget) on February 25, 2014. The formal date of conversion is July 1, 2014. The transition (which will be seamless to county departments) will require additional work such as, but not limited to: staff informational sessions (Unions will be encouraged to attend); policy review and updates; grandfather of seniority process; review, addition, and deletion of job classification specifications; review of in process Merit Systems recruitments and eligible lists transition. There will be no harm or negative impacts experienced by any county employee due to this conversion. The overarching result of this conversion is that Shasta County will have one personnel system, one set of rules and policies with the sole purpose of adhering to the six Federal Merit Principles.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

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

State Controller Schedules  
County Budget Act  
January 2010 Edition, revision #1

County of Shasta  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2014-15

Schedule 9

Budget Unit: 140 - ELECTION ADMIN & REGISTRATION (FUND 0060)  
Function: GENERAL  
Activity: ELECTIONS

Detail By Revenue Category and Expenditure Object	2012-13 Actuals	2013-14		2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$19,945	\$11,757		\$577,312	\$577,312
CHARGES FOR SERVICES	\$263,577	\$72,608		\$229,000	\$229,000
MISCELLANEOUS REVENUES	\$433	\$1,222		\$11,599	\$11,599
<b>Total Revenues:</b>	<b>\$283,956</b>	<b>\$85,587</b>		<b>\$817,911</b>	<b>\$817,911</b>
SALARIES AND BENEFITS	\$655,375	\$624,246		\$765,170	\$765,170
SERVICES AND SUPPLIES	\$870,279	\$589,725		\$1,460,631	\$1,460,631
OTHER CHARGES	\$40,319	\$75,011		\$56,287	\$56,287
<b>Total Expenditures/Appropriations:</b>	<b>\$1,565,973</b>	<b>\$1,288,983</b>		<b>\$2,282,088</b>	<b>\$2,282,088</b>
<b>Net Cost:</b>	<b>\$1,282,016</b>	<b>\$1,203,396</b>		<b>\$1,464,177</b>	<b>\$1,464,177</b>

**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 2014-15 requested budget includes expenditures in the amount of \$2.28 million and revenues in the amount of \$817,911 which results in a net county cost of \$1.46 million which is a 2.2 percent increase compared to the FY 2013-14 adjusted budget. The department also anticipates ending FY 2013-14 under budget by \$34,666.

In 2011, local elected boards received approval from the Board of Supervisors to completely eliminate the Shasta County odd-year election. This will result in a more even budget, with variation coming over a longer period of time.

**SUMMARY OF RECOMMENDATIONS**

The CEO concurs with the requested budget.

**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.