

General Government and Support Services

GENERAL REVENUE AND TRANSFERS

Fund 0060 General, Budget Unit 100

Lawrence G. Lees, County Administrative Officer

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SERVICES AND SUPPLIES	386,857	385,500	129,265	700,000	250,000	250,000
OTHER CHARGES	127,058	129,246	129,239	129,746	129,746	129,746
APPROP FOR CONTINGENCY	0	0	0	0	0	3,500,000
OTHER FINANCING USES	25,334,126	35,745,892	27,541,374	33,054,377	32,967,783	33,052,783
TOTAL EXPENDITURES*****	\$25,848,041	\$36,260,638	\$27,799,878	\$33,884,123	\$33,347,529	\$36,932,529
TAXES	44,354,871	42,896,500	44,177,148	39,558,000	39,558,000	39,558,000
LICENSES, PERMITS & FRANCH	656,730	550,000	676,725	550,000	550,000	550,000
FINES, FORFEITURES & PENAL	2,173,351	1,021,500	254,815	150,750	150,750	150,750
REV FROM MONEY & PROP	1,492,565	1,513,700	994,116	1,022,000	1,022,000	1,022,000
INTERGOVT REVENUES	2,209,484	1,756,000	2,141,988	1,389,000	1,389,000	1,389,000
CHARGES FOR SERVICES	663,663	500,000	804,281	300,000	300,000	300,000
MISCELLANEOUS REVENUES	13,527	0	710,411	0	0	0
OTHR FINANCE SRCS TRAN IN	-9,056,113	0	-8,194,314	0	0	3,500,000
OTHR FINANCE SRCS SALE F/A	136	0	12,850	0	0	0
TOTAL REVENUES*****	\$42,508,214	\$48,237,700	\$41,578,020	\$42,969,750	\$42,969,750	\$46,469,750
NON-PROG REV/TRANS OUT EXP OVER (UNDER) REV	(\$16,660,173)	(\$11,977,062)	(\$13,778,142)	(\$9,085,627)	(\$9,622,221)	(\$9,537,221)

PROGRAM DESCRIPTION

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (transfers-out) and required matching funds provided to other operating funds, such as County Fire, Health and Human Services (Mental Health, Public Health and Social Services), Library, and Public Safety.

SUMMARY OF RECOMMENDATIONS

As requested this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments were instructed to submit budgets that reduced the General Fund contribution by ten percent. Exceptions were made for those departments with "minimum maintenance of effort" or MOE. The subsidies total \$32.9 million, a reduction of \$2.7 million (7.7 percent) from the adjusted FY 2008-09 budget. Included in this budget are total recommended appropriations of \$33.3 million.

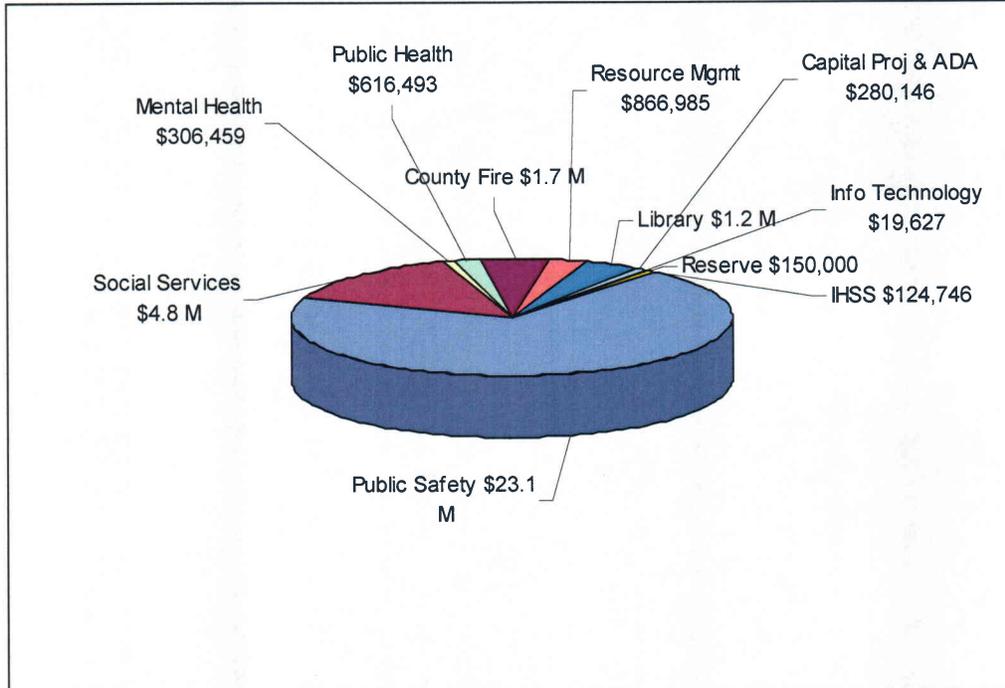
Major recurring revenue streams are conservatively budgeted to decline 10.9 percent due to the continuing decline in discretionary revenue sources. Revenues are recommended at \$42.9 million.

The County has appropriated approximately \$2 million to upgrade facilities for handicapped access (ADA) in the past 5 years. In 2009-10, requested appropriations will roll-over a \$100,000 county-match to a CDBG grant for ADA improvements to the Veteran's Halls in Burney and Fall River Mills, and \$100,000 for various other ADA projects as recommended by the ADA committee.

TRANSFERS OUT

As is illustrated in the following table, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General Fund dollars (\$23.1 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 (\$4.8 million.)

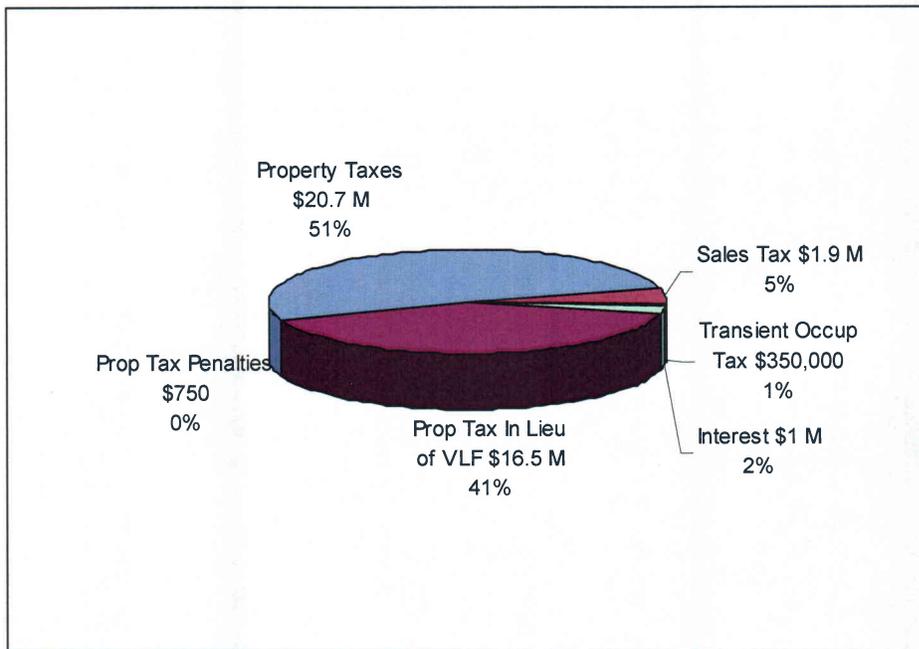
Transfers Out Fund Allocation	Amount
Public Safety	\$23,133,135
Health & Human Services:	
Social Services	4,808,816
Mental Health	306,459
Public Health	616,493
County Fire	1,738,586
Resource Management	866,985
Library	1,297,536
Capital Projects & ADA	280,146
Information Technology	19,627
In-Home Support Svcs.	124,746
Reserve	150,000
Total	\$33,342,529



REVENUES

Following ten years of dependable revenue growth, only interrupted by the economic downturn following the catastrophic events of 9/11, Shasta County is facing unprecedented loss of discretionary revenue. Revenues failed to meet budget objectives in FY 2008-09 and will continue to decline in 2009-10.

The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit. projections are for a 10.9 percent reduction in discretionary revenues; 48 percent, or \$20.7 million) of general purpose revenue is derived from property taxes; 4.4 percent, or \$1.9 million from sales tax; .002 percent, or \$750 from property tax penalties; 2.3 percent, or \$1 million from interest earned; .8 percent, or \$350,000 from transient occupancy taxes; 38.3 percent, or \$16.5 million from property tax in lieu of VLF and 5.6 percent, or \$2.4 million from other sources.



Absent this year for the fourth year in a row is revenue from Vehicle License Fees. Effective with the implementation of Proposition 1A the County now receives Property Taxes in Lieu of Vehicle License Fees (\$16.5 million).

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

PENDING ISSUES AND POLICY CONSIDERATIONS

As of the preparation of this narrative, the State of California is once again grappling with a budget deficit of approximately \$22 billion, coupled with a continuing inability to manage its cash flow. The County has taken steps to limit its exposure to anticipated reductions in State allocations. The full impact of these reductions will be reflected in the narratives of the service departments. The State’s failure to make timely payments has resulted in declining fund balance and lost interest earnings.

The Governor’s May Revise Budget proposes to balance their gap by imposing significant cuts to Health and Human Services programs, elimination of the Williamson Act Subventions, and borrowing \$1.9 billion from local governments through Proposition 1A. The impact to the proposed tax borrowing under Proposition 1A will cost the County \$3.5 million. These “borrowed” taxes must be repaid with interest within three years. The Williamson Act

Subventions, already reduced 10 percent, would be a permanent loss of approximately \$220,000.

The temporary loss of tax revenue in 2009-10 may be offset by the General Reserve. The General Reserve is a fund set aside for cash flow purposes and to protect the County from any sudden revenue shortfall, or unpredicted one-time expenditures. Reductions or increases to the general Reserve, except in cases of a legally declared emergency, may only be made at the time of adopting the budget and require a four-fifths vote by the Board of supervisors.

The CAO anticipates many revisions to the Recommended Budget due to changes necessitated by the Governor's May Revise. These changes will be reflected in the Supplemental Budget.

The County has been proactive in meeting the challenges of funding retiree health insurance expense by funding two Other Post Employment Benefit Trusts. These irrevocable trusts are designed as a long-term investment with the objective of growth through regular payroll deposits and interest. Other continuing concerns are rising benefit costs due to increases in health insurance for actives and retirees; workers compensation; PERS retirement; un-funded State mandated SB-90 claims; and overdue Medi-Cal and EPSDT reimbursements for mental health services.

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 with the following inclusions:

1. Increased the transfer-out to the District Attorney, by \$85,000, for a new total of \$3,291,947. The increase to the District Attorney is offset by a reduction in net-county-cost in the Victim Witness Budget Unit.
2. Increased appropriations and revenues by \$3.5 million to record the loan from General Reserve to the General Fund. The loan is appropriated as a contingency reserve within General Revenue in the event the State borrows the County's property taxes.

POSITION ALLOCATION

There are no positions associated with this budget unit.

BOARD OF SUPERVISORS
 Fund 0060 General, Budget Unit 101
 Glenn Hawes; Chair, Board of Supervisors

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SALARIES AND BENEFITS	404,903	419,798	405,510	414,792	414,792	414,792
SERVICES AND SUPPLIES	67,937	90,576	85,137	105,671	105,671	105,671
OTHER CHARGES	45,099	116,262	116,263	89,326	89,326	89,326
TOTAL EXPENDITURES*****	\$517,939	\$626,636	\$606,909	\$609,789	\$609,789	\$609,789
CHARGES FOR SERVICES	335	0	0	0	0	0
MISCELLANEOUS REVENUES	863	0	262	0	0	0
TOTAL REVENUES*****	\$1,198	\$0	\$262	\$0	\$0	\$0
BOARD OF SUPERVISORS EXP OVER (UNDER) REV	\$516,741	\$626,636	\$606,647	\$609,789	\$609,789	\$609,789

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 2009-10 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members. The net county cost associated with this budget unit has decreased by \$16,847 due to a decrease in A-87 central services building-use expense.

Board memberships requested for FY 2009-10 total \$33,000, and include the following organizations: Regional Council of Rural Counties, California State Association of Counties, National Forest Counties and Schools Coalition, and the National Association of Counties. Membership and participation in these organizations is essential to the mission of the Board.

The County's membership in CSAC is mandatory in order to allow participation in the Excess Insurance Authority (EIA); therefore, the membership cost is split one-half in the Risk Management budget and one-half in the Board's budget. In addition, CSAC provides Supervisors the opportunity to interact with CSAC staff in Sacramento as well as a network of supervisors throughout the State.

SUMMARY OF RECOMMENDATIONS

The CAO Recommended Budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

POSITION ALLOCATION

Title	As of June 09	09-10 Request	09-10 Rec	Change
Supervisor	5.00	5.00	5.00	0.00
Total	5.00	5.00	5.00	0.00

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

	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
SALARIES AND BENEFITS	880,913	976,489	923,446	946,760	946,760	946,760
SERVICES AND SUPPLIES	155,636	175,236	143,016	192,740	192,740	192,740
INTRAFUND TRANSFERS	-1,092,916	-1,151,578	-1,151,578	-1,118,581	-1,118,581	-1,118,581
TOTAL EXPENDITURES*****	(\$56,367)	\$147	(\$85,116)	\$20,919	\$20,919	\$20,919
INTERGOVT REVENUES	0	0	10,552	10,552	10,552	10,552
MISCELLANEOUS REVENUES	76,192	78,009	78,119	89,456	89,456	89,456
TOTAL REVENUES*****	\$76,192	\$78,009	\$88,671	\$100,008	\$100,008	\$100,008
COUNTY ADMIN OFFICE EXP OVER (UNDER) REV	(\$132,559)	(\$77,862)	(\$173,787)	(\$79,089)	(\$79,089)	(\$79,089)

PROGRAM DESCRIPTION

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

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

BUDGET REQUESTS

Salaries and Benefits is essentially status quo. At mid-year, to achieve salary savings, one Administrative Analyst was laid-off. A full-year of salary savings, in the amount of \$101,318, is reflected in the 2009-10 budget request. Services and Supplies will increase \$17,504, or 10 percent. A-87 Central Service Cost Allocation will decrease by \$32,997, or 3 percent.

General Fund departments were directed to achieve a ten percent reduction in net-county-cost, adjusted for A-87 cost reimbursement. In the aggregate, the County Administrative Office, Board of Supervisors, and Clerk of the Board were to reduce \$230,514. In the aggregate, these three budget units reduced net-county-cost by \$229,571.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget

POSITION ALLOCATION

Title	As of June 09	09-10 Request	09-10 Rec	Change
County Administrative Officer	1.00	1.00	1.00	0.00
Administrative Fiscal Chief	1.00	1.00	1.00	0.00
County Admin. Officer Assistant-Confidential	1.00	1.00	1.00	0.00
Principal Administrative Analyst or Senior Administrative Analyst or Administrative Analyst I/II	4.00	4.00	4.00	0.00
Administrative Secretary II-Confidential	1.00	1.00	1.00	0.00
Agency Staff Services Analyst I/II-Confidential	1.00	1.00	1.00	0.00
Total	9.00	9.00	9.00	0.00

CLERK OF THE BOARD
 Fund 0060 General, Budget Unit 103
 Lawrence G. Lees, Clerk of the Board

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SALARIES AND BENEFITS	245,092	269,056	232,312	227,002	227,002	227,002
SERVICES AND SUPPLIES	78,958	90,690	66,894	107,799	107,799	107,799
OTHER CHARGES	73,763	172,284	172,283	114,990	114,990	114,990
TOTAL EXPENDITURES*****	\$397,813	\$532,030	\$471,490	\$449,791	\$449,791	\$449,791
CHARGES FOR SERVICES	5,523	5,250	11,182	5,050	5,050	5,050
MISCELLANEOUS REVENUES	280	0	35	0	0	0
TOTAL REVENUES*****	\$5,803	\$5,250	\$11,217	\$5,050	\$5,050	\$5,050
CLERK OF THE BOARD EXP OVER (UNDER) REV	\$392,010	\$526,780	\$460,272	\$444,741	\$444,741	\$444,741

PROGRAM DESCRIPTION

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

The Clerk has contact with County departments that prepare items for consideration by the Board of Supervisors during regular and special meetings. The Clerk provides copies of records to the public, performs research of archival records, and provides verbatim transcripts of meetings upon request and payment of a fee. Other functions of the Clerk include maintaining the Roster of Public Agencies, the County Code and a record of County committees, commissions, and boards.

The Clerk of the Board is the filing officer for Conflict of Interest Code forms, and notices of determination. The Clerk of the Board serves as the clerk of the Assessment Appeals Board, the Air Pollution Control Board, Employee Appeals Board, Mayors' City Selection Committee, and Nuisance Abatement Hearings.

BUDGET REQUESTS

This budget unit reflects a \$82,039 (15.5 percent) decrease in Net County Cost from the FY 2008-09 adjusted budget. At mid-year, to achieve salary savings, one Administrative Board Clerk was laid-off. A full-year of salary savings, in the amount of \$48,490, is reflected in the 2009-10 budget request. Services and Supplies will increase \$17,109, or 19 percent. Other Charges will decrease \$57,294, or 33 percent, due to the reduction in A-87 Building and Equipment charges attributable to the Administration Center.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

POSITION ALLOCATION

Title	As of June 09	09-10 Request	09-10 Rec	Change
Chief Deputy Clerk of the Board	1.00	1.00	1.00	0.00
Administrative Board Clerk III-Confidential	1.00	1.00	1.00	0.00
Administrative Board Clerk I/II-Confidential	2.00	2.00	2.00	0.00
Total	4.00	4.00	4.00	0.00

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

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SALARIES AND BENEFITS	1,531,966	1,770,756	1,557,767	1,729,504	1,729,504	1,729,504
SERVICES AND SUPPLIES	1,091,496	1,121,285	772,132	999,599	999,599	999,599
INTRAFUND TRANSFERS	-1,328,701	-2,389,957	-2,389,786	-2,323,548	-2,323,548	-2,323,548
APPROP FOR CONTINGENCY	0	27,391	0	0	0	0
OTHER FINANCING USES	0	23,124	22,055	0	0	0
TOTAL EXPENDITURES*****	\$1,294,760	\$552,599	(\$37,832)	\$405,555	\$405,555	\$405,555
INTERGOVERNMENTAL REVENUES	1,025	0	0	0	0	0
CHARGES FOR SERVICES	101,387	89,775	121,167	89,750	89,750	89,750
MISCELLANEOUS REVENUES	259,911	539,367	643,571	517,590	517,590	517,590
TOTAL REVENUES*****	\$362,323	\$629,142	\$764,738	\$607,340	\$607,340	\$607,340
AUDITOR CONTROLLER EXP OVER (UNDER) REV	\$932,438	(\$76,543)	(\$802,569)	(\$201,785)	(\$201,785)	(\$201,785)

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2009-10 budget request for the Auditor-Controller maintains the same number of positions as in FY 2008-09. However, they currently have four vacancies, two of which are unfunded to assist with meeting the required ten percent net-county-cost reduction. The department was able to absorb benefit increases due to reductions in Services and Supplies

2009-10 Services and Supplies is \$121,686 less than the 2008-09 Adjusted Budget. The continuing cost for enhancements and upgrades to the IFAS 7i Financial Management System (\$215,000) is rolled forward to 2009-10.

The total net cost requested for next year's operations is (\$201,785). That is, revenues exceed expenditures by \$201,785.

General Fund departments were directed to achieve a ten percent reduction in net-county-cost, adjusted for A-87 cost reimbursement. The Auditor target reduction was \$285,278. By maintaining vacancies, and by achieving savings in Services and Supplies, the Auditor's net decrease is \$725,495.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

POSITION ALLOCATION

Title	As of June 09	09-10 Request	09-10 Rec	Change
Auditor-Controller	1.00	1.00	1.00	0.00
Accountant Auditor I/II	2.00	2.00	2.00	0.00
Accounting Auditor III	3.00	3.00	3.00	0.00
Accounting Technician	3.00	3.00	3.00	0.00
Assistant Auditor Controller	1.00	1.00	1.00	0.00
Auditor's Budget and Administrative Assistant- Confidential or Executive Assistant-Confidential	1.00	1.00	1.00	0.00
Chief Deputy Auditor	2.00	2.00	2.00	0.00
Clerk III	1.00	1.00	1.00	0.00
Data Entry Operator I/II	1.00	1.00	1.00	0.00
Data Entry Operator III	1.00	1.00	1.00	0.00
Managing Accountant-Auditor	1.00	1.00	1.00	1.00
Payroll Technician II-Confidential	2.00	2.00	2.00	0.00
Payroll Technician I-Confidential	1.00	1.00	1.00	0.00
Senior Account Clerk	4.00	4.00	4.00	0.00
Total	24.00	24.00	24.00	0.00

TREASURER-TAX COLLECTOR

Fund 0060 General, Budget Unit 111

Lori J. Scott, Treasurer/Tax Collector/Public Administrator

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SALARIES AND BENEFITS	898,238	982,952	949,174	1,031,765	1,025,105	1,025,105
SERVICES AND SUPPLIES	694,453	730,332	629,653	790,847	797,507	797,507
INTRAFUND TRANSFERS	-96,073	-64,080	-67,438	-41,931	-41,931	-41,931
APPROP FOR CONTINGENCY	0	16,167	0	0	0	0
TOTAL EXPENDITURES*****	\$1,496,617	\$1,665,371	\$1,511,388	\$1,780,681	\$1,780,681	\$1,780,681
FINES, FORFEITURES, PENALTIES	89,812	83,500	83,678	75,000	75,000	75,000
CHARGES FOR SERVICES	1,021,007	996,791	1,069,836	1,064,797	1,064,797	1,064,797
MISCELLANEOUS REVENUES	51,633	47,710	55,771	56,069	56,069	56,069
TOTAL REVENUES*****	\$1,162,452	\$1,128,001	\$1,209,286	\$1,195,866	\$1,195,866	\$1,195,866
TREASURER TAX COLLECTOR EXP OVER (UNDER) REV	\$334,166	\$537,370	\$302,102	\$584,815	\$584,815	\$584,815

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 net-county-cost for this department is \$584,815. Expenditures have increased \$114,840, or 7 percent. Revenues have increased 6 percent. The most significant increases in Services and Supplies include Facilities Management charges and utilities. A \$45,000 increase in Liability Insurance is offset by Professional Investment Services. The increase is only due to the seven-year charge-back mechanism, not a new event.

General Fund departments were directed to achieve a ten percent reduction in net-county-cost, adjusted for A-87 cost reimbursement. This may be achieved through a combination of 2008-09 carry-over and/or 2009-10 reductions. The target reduction for the Treasurer-Tax Collector/Public Administrator is \$69,668. In the aggregate, these two budget units reduced net-county-cost by \$70,378, slightly exceeding the required reduction in net-county-cost.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is as requested by the department head with minor technical adjustments.

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.

POSITION ALLOCATION

Title	As of June 09	09-10 Request	09-10 Rec	Change
Treasurer/Tax Collector/Public Administrator	1.00	1.00	1.00	0.00
Accountant Auditor I/II	1.00	1.00	1.00	0.00
Accounting Technician	1.00	1.00	1.00	0.00
Deputy Treasurer/Tax Collector-Collections	1.00	1.00	1.00	0.00
Deputy Treasurer/Tax Collector-Treasurer/PA	1.00	1.00	1.00	0.00
Executive Assistant-Confidential	1.00	1.00	1.00	0.00
Interdepartmental Systems Coordinator	1.00	1.00	1.00	0.00
Property Tax Specialist I/II	5.00	5.00	5.00	0.00
Property Tax Specialist III	1.00	1.00	1.00	0.00
Treasury Cashier I/II	2.00	2.00	2.00	0.00
Total	15.00	15.00	15.00	0.00

ASSESSOR/RECORDER-ASSESSOR

Fund 0060 General, Budget Unit 112

Leslie Morgan, Assessor/Recorder

	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
SALARIES AND BENEFITS	2,974,206	3,176,604	2,979,316	3,261,397	3,261,397	3,261,397
SERVICES AND SUPPLIES	591,022	654,012	612,088	665,721	665,721	665,721
OTHER CHARGES	572,919	855,635	855,635	504,018	504,018	504,018
INTRAFUND TRANSFERS	-149,888	-153,637	-153,637	-160,606	-160,606	-160,606
APPROP FOR CONTINGENCY	0	40,595	0	14,000	14,000	14,000
OTHER FINANCING USES	8,802	0	0	0	0	0
TOTAL EXPENDITURES*****	\$3,997,061	\$4,573,209	\$4,293,403	\$4,284,530	\$4,284,530	\$4,284,530
CHARGES FOR SERVICES	1,077,128	885,600	1,377,543	885,600	885,600	885,600
MISCELLANEOUS REVENUES	200	0	351	0	0	0
TOTAL REVENUES*****	\$1,077,329	\$885,600	\$1,377,894	\$885,600	\$885,600	\$885,600
ASSESSOR EXP OVER (UNDER) REV	\$2,919,732	\$3,687,609	\$2,915,508	\$3,398,930	\$3,398,930	\$3,398,930

PROGRAM DESCRIPTION

The function of the Assessor is to produce an annual assessment roll that reflects the taxable values of land, improvements, and personal property by the Assessor's parcel numbering system or account numbering system. In addition to the taxable value, the roll must also indicate the current status of ownership; the owner's mailing address and the existence of any exemptions. To accomplish this, the Assessor must discover, classify and appraise all locally assessable property according to constitutional, statutory, and administrative requirements. In addition to preparing the annual local assessment roll pursuant to Section 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided in Sections 75 through 75.8 of the Revenue and Taxation Code. For FY 2008-09 there were 110,538 locally assessed properties in Shasta County with a taxable value of \$16,650,102,373 generating more than \$166 million in property tax revenue for use by Shasta County agencies that include: County government, the three cities, school districts, and other local taxing agencies. These figures represent increases of 5.39 percent in taxable value and property tax revenue over the previous year.

BUDGET REQUESTS

The California Assessor's Association, the California Department of Finance, and the State Legislature have not progressed on a Property Assessment and Revenue for Education (PARE) program to support the costs of completing the tax roll in accordance with mandated statutes. As no revenues exist, the costs are absorbed by the Assessor's budget. The Assessor has filled vacancies with Extra Help staff in order to meet mandated timelines for the tax roll and process assessment adjustments required during the downturn in the real estate market.

The FY 2009-10 includes a decrease to expenditures and static revenue. The result is a decrease in net cost to the General Fund in the amount of \$288,679 or 7.83 percent as compared to the FY 2008-09 Budget. Further, the Department projects, at the close of FY 2008-09 Budget, to be under budget in the amount of \$406,695 or 11.03 percent.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget. The department meets the 10 percent reduction goal.

PENDING ISSUES AND POLICY CONSIDERATIONS

It will be necessary to carefully review the long-term effects of the absence of PARE revenues and its impact on the General Fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

POSITION ALLOCATION

Title	As of June 09	09-10 Request	09-10 Rec	Change
Assessor-Recorder	1.00	1.00	1.00	0.00
Administrative Assistant-Assessor-Confidential or Executive Assistant-Confidential	1.00	1.00	1.00	0.00
Assessor/Recorder Clerk I/II/III	8.00	8.00	8.00	0.00
Assessor/Recorder Program Manager	2.00	2.00	2.00	0.00
Auditor Appraiser I/II/III	4.00	4.00	4.00	0.00
Deputy Assessor/Recorder	2.00	2.00	2.00	0.00
Mapping Specialist I/II	2.00	2.00	2.00	0.00
Real Property Appraiser I/II/III	11.00	11.00	11.00	0.00
Senior Assessor/Recorder Clerk	3.00	3.00	3.00	0.00
Senior Specialist Real Property Appraiser	3.00	3.00	3.00	0.00
Senior Supervising Auditor Appraiser	1.00	1.00	1.00	0.00
Senior Supervising Real Property Appraiser	2.00	2.00	2.00	0.00
Supervising Assessor/Recorder Clerk	2.00	2.00	2.00	0.00
Total	42.00	42.00	42.00	0.00

SUPPORT SERVICES-PURCHASING DIVISION

Fund 0060 General, Budget Unit 113

Michelle Schafer, Director of Support Services

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SALARIES AND BENEFITS	109,225	165,168	80,603	90,714	90,714	90,714
SERVICES AND SUPPLIES	37,498	42,658	36,370	49,712	49,712	49,712
INTRAFUND TRANSFERS	-177,744	-100,673	-100,673	-170,517	-170,517	-170,517
APPROP FOR CONTINGENCY	0	1,304	0	0	0	0
TOTAL EXPENDITURES*****	(\$31,021)	\$108,457	\$16,300	(\$30,091)	(\$30,091)	(\$30,091)
REV FROM MONEY & PROPERTY	97	0	401	300	300	300
MISCELLANEOUS REVENUES	94,042	49,711	50,117	3,997	3,997	3,997
OTHER FINANCING SRCS SALE F/A	1,469	0	1,150	0	0	0
TOTAL REVENUES*****	\$95,609	\$49,711	\$51,668	\$4,297	\$4,297	\$4,297
PURCHASING EXP OVER (UNDER) REV	(\$126,629)	\$58,746	(\$35,368)	(\$34,388)	(\$34,388)	(\$34,388)

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

Salaries and Benefits are projected at \$90,714 or 45.4 percent, lower than FY 2008-09 due to leaving two positions vacant. However, Services and Supplies have increased \$7,054, or 16.5 percent, primarily due to liability exposure insurance, facilities maintenance and utilities charges increases.

The net cost to the General Fund of (\$34,388) is decreased by \$93,134, primarily due to decreases in Salaries and Benefits and increases cost applied expenditures. Overall total expenditures have decreased by \$68,704, or 32.9 percent, and thus this budget has met the 10 percent reduction target.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

POSITION ALLOCATION

Title	As of June 09	09-10 Request	09-10 Rec	Change
Accounting Technician	1.00	1.00	1.00	0.00
Buyer I/II	1.00	1.00	1.00	0.00
Senior Buyer	1.00	1.00	1.00	0.00
Total	3.00	3.00	3.00	0.00