

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 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	5
TAXES	\$42,362,887	\$42,332,243		\$41,718,000	\$41,718,000
LICENSES, PERMITS & FRANCHISES	\$670,436	\$664,166		\$600,000	\$600,000
FINES, FORFEITURES & PENALTIES	\$397,952	\$266,119		\$220,000	\$220,000
REVENUE FROM MONEY & PROPERTY	\$377,707	\$351,406		\$326,748	\$326,748
INTERGOVERNMENTAL REVENUES	\$3,800,574	\$3,442,607		\$1,714,000	\$1,714,000
CHARGES FOR SERVICES	\$1,309,903	\$1,434,788		\$1,000,000	\$1,000,000
MISCELLANEOUS REVENUES	\$1,300	\$19,393		\$1,200	\$1,200
OTHR FINANCING SOURCES TRAN IN	\$20,400	\$0		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$710,000		\$0	\$0
Total Revenues:	\$48,941,162	\$49,220,726		\$45,579,948	\$45,579,948
SERVICES AND SUPPLIES	\$63,357	\$44,512		\$240,000	\$240,000
OTHER CHARGES	\$84,756	\$68,957		\$69,182	\$69,182
CAPITAL ASSETS	\$20,400	\$0		\$0	\$0
OTHER FINANCING USES	\$32,734,426	\$32,732,107		\$33,045,943	\$33,045,943
Total Expenditures/Appropriations:	\$32,902,940	\$32,845,577		\$33,355,125	\$33,355,125
Net Cost:	(\$16,038,222)	(\$16,375,149)		(\$12,224,823)	(\$12,224,823)

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, Public Safety and Resource Management.

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 maintained a status quo General Fund contribution. Exceptions were made for those departments with "minimum maintenance of effort" or MOE. Recommended appropriations total \$33.3 million, a decrease of \$1.3 million (3.9 percent) when compared with the adjusted FY 2011-12 budget. In FY 2011-12, the transfer-out to the Sheriff was increased by \$1 million to offset the potential loss of state subvention revenue. The subvention revenue was received and the Sheriff will be returning the \$1 million to the General Fund. The Sheriff's status quo transfer out is therefore reduced by the one-time additional appropriation. The remainder of the decrease is attributable to the transfer-out to Planning, which is adjusted to match expenditures for the General Plan update.

The County has appropriated approximately \$2 million to upgrade facilities for handicapped access (ADA) in the past 5 years. In 2012-13, appropriations include \$100,000 for various other ADA projects as recommended by the ADA committee. Other ADA improvements scheduled include upgrading the elevator in the Mental Health Building on Breslauer Way. A capital project, this appropriation is in the Land Building and Improvements budget unit and is partially offset by a transfer-in from Accumulated Capital Outlay.

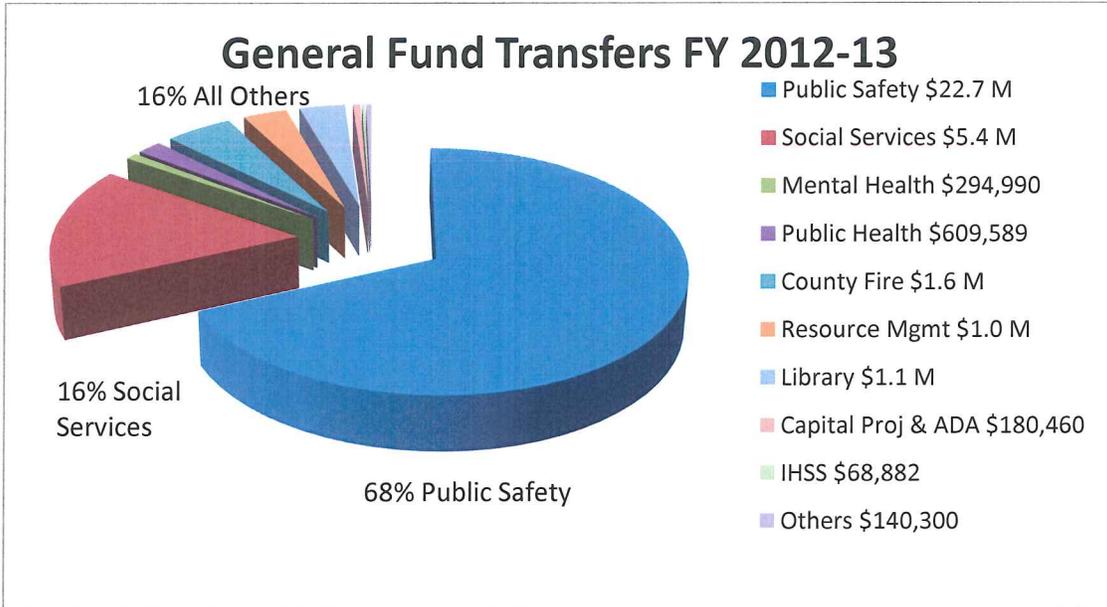
Also recommended is \$140,500 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

TRANSFERS OUT

The County Executive Officer's recommendations include a redistribution of support within the various budget units of Health and Human Services and Public Safety. The transfer-out to Capital Projects is adjusted to match the Land Building and Improvements budget unit. The transfer-out to the District Attorney now includes the expenses of the Child Abduction Unit, to be offset by future State-Mandate reimbursement (\$236,289). Planning's transfer-out includes \$250,000 for continuing work on the County's General Plan. Other minor changes are attributable to salary and benefit costs associated with support positions in Building (nuisance abatement) and Environmental Health (un-reimbursed community health programs).

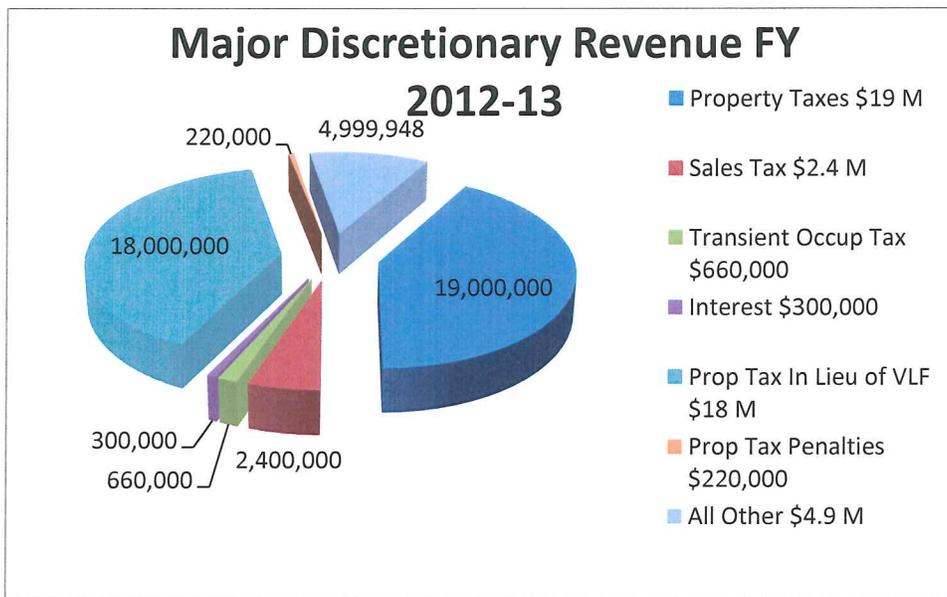
As is illustrated in the following table, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General Fund dollars (\$23.7 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs (\$5.4 million.)

Transfers Out Fund Allocation	%	Amount
Public Safety	68.28%	\$22,774,851
Health & Human Services:		
Social Services	16.28%	5,427,802
Mental Health	.88%	294,990
Public Health	1.83%	609,589
County Fire	4.95%	1,651,657
Resource Management	3.25%	1,083,083
Library	3.37%	1,123,511
Capital Projects & ADA	.54%	180,460
In-Home Support Svcs.	.21%	68,882
Other	.42%	140,300
Total		\$33,355,125



REVENUES

Total recommended discretionary revenue is \$45.5 million, an increase of \$1.1 million or 2.5 percent compared to the FY 2011-12 adjusted budget. The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit; 42 percent, or \$19 million of general purpose revenue is derived from property taxes; 5.0 percent, or \$2.4 million from sales tax; .48 percent, or \$220,000 from property tax penalties; .65 percent, or \$300,000 from interest earned; 1.4 percent, or \$660,000 from transient occupancy taxes; 39.5 percent, or \$18 million from property tax in lieu of VLF and 11 percent, or \$4.9 million from other sources.



Absent this year for the sixth 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 (\$18 million). Also absent is any reimbursement from the Teeter Plan. The Plan is sustainable and

has positive financial benefits to both the County and the participating agencies. However, due in part to a change in accounting practices and an increase in the value of the delinquent buyout the Plan's fund balance is in deficit. This deficit will be corrected by foregoing any General Fund buyout for a number of years. This is the fifth year that the General Fund has not realized revenue from Teeter, which typically yielded \$1 million annually to the General Fund.

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 significantly less than the high of \$2.9 million received in 2000-01. Interest earnings are still weak, with only \$300,000 recommended for 2012-13, 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 2012-13 Recommended Budget attempts to address potential harm from State take-backs. The State continues to grapple with a significant budget deficit and cash flow problems. The County could receive significantly more or less than projected upon State budget amendments. The Governor's "May Revise" Budget is due out on May 15, 2012. The State continues to manage its cash flow problems by delaying reimbursement to local government. Delays cause Shasta County to rely upon cash reserves and in some cases on short-term borrowing from the Treasury.

The County has not budgeted growth in property tax revenue for a number of years. Actual receipts have yielded marginal growth which in turn fell to fund balance for use in financing the County's spending plan. For the year ending June 30, 2012, it is estimated we will not realize any growth. The 2012-13 Recommended Budget relies on use of fund balance carryover (\$12.1 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.

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; and PERS retirement. Through collaborative bargaining, the County's labor force is now contributing the Employee Member Contribution to PERS (7 percent for Miscellaneous Employees, and 9 percent for Safety Employees). Changes to the retirement formulas will also yield future savings.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
Leonard Moty; 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 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$441	\$99	\$0	\$0	
Total Revenues:	\$441	\$99	\$0	\$0	
SALARIES AND BENEFITS	\$373,540	\$382,343	\$386,554	\$386,554	
SERVICES AND SUPPLIES	\$71,996	\$77,058	\$105,821	\$105,821	
OTHER CHARGES	\$109,587	\$92,506	\$60,697	\$60,697	
Total Expenditures/Appropriations:	\$555,124	\$551,908	\$553,072	\$553,072	
Net Cost:	\$554,682	\$551,809	\$553,072	\$553,072	

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 2012-13 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 \$21,490 (3.7 percent) compared to their 2011-12 adjusted budget. The Board of Supervisors has also realized a 3.7 percent savings (\$21,490) for this fiscal year.

Salaries and Benefits are essentially status quo. Services and Supplies has increased \$7,773 (7.9 percent) compared to the 2011-12 adjusted budget. A-87 charges have decreased \$31,809 (34.3 percent) from their 2011-12 adjusted budget levels.

Board memberships requested for FY 2012-13 total \$33,000, and include the following organizations: Regional Council of Rural Counties, California State Association of Counties, National Association of Counties, and National California Water Association. Membership and participation in these organizations is essential to the mission of the Board.

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

SUMMARY OF RECOMMENDATIONS

The 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.

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 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$10,551	\$5,288	\$0	\$0	\$0
CHARGES FOR SERVICES	\$8,000	\$8,000	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$45	\$2	\$0	\$0	\$0
Total Revenues:	\$18,596	\$13,290	\$0	\$0	\$0
SALARIES AND BENEFITS	\$936,345	\$892,597	\$927,078	\$927,078	\$927,078
SERVICES AND SUPPLIES	\$123,980	\$127,388	\$173,996	\$173,996	\$173,996
INTRAFUND TRANSFERS	(\$1,204,136)	(\$1,148,621)	(\$1,204,545)	(\$1,204,545)	(\$1,204,545)
Total Expenditures/Appropriations:	(\$143,810)	(\$128,634)	(\$103,471)	(\$103,471)	(\$103,471)
Net Cost:	(\$162,407)	(\$141,925)	(\$103,471)	(\$103,471)	(\$103,471)

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 2012-13 request is for a Net County Cost (NCC) of <\$108,533>, a decrease of \$125,325 compared to the FY 2011-12 NCC. Salaries and Benefits declined 5 percent (\$48,310) due to lower step ranges related to staffing changes. This budget unit will return \$105,843 to the General Fund in FY 2011-12, also primarily due to the decrease in salaries and benefits.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head, with a technical adjustment to health insurance expense.

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.

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 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$5,719	\$4,632		\$4,250	\$4,250
Total Revenues:	\$5,719	\$4,632		\$4,250	\$4,250
SALARIES AND BENEFITS	\$169,644	\$171,430		\$211,568	\$211,568
SERVICES AND SUPPLIES	\$51,172	\$69,934		\$83,167	\$83,167
OTHER CHARGES	\$84,641	\$86,768		\$96,749	\$96,749
Total Expenditures/Appropriations:	\$305,457	\$328,132		\$391,484	\$391,484
Net Cost:	\$299,738	\$323,500		\$387,234	\$387,234

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 essentially status quo when compared to the FY 2011-12 Adjusted Budget. Services and Supplies will decrease \$7,248 (8 percent), while A 87 Cost will increase \$9,951 (11.5 percent).

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.

AUDITOR-CONTROLLER
Fund 0060 General, Budget Unit 110
Connie Regnell, 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 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$230	\$0	\$0	\$0	\$0
CHARGES FOR SERVICES	\$177,922	\$222,246	\$97,600	\$97,600	\$97,600
MISCELLANEOUS REVENUES	\$0	\$5,023	\$0	\$0	\$0
Total Revenues:	\$178,152	\$227,269	\$97,600	\$97,600	\$97,600
SALARIES AND BENEFITS	\$1,579,791	\$1,537,437	\$1,729,147	\$1,729,147	\$1,729,147
SERVICES AND SUPPLIES	\$683,529	\$726,352	\$1,026,340	\$1,026,340	\$1,026,340
CAPITAL ASSETS	\$9,802	\$0	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$1,745,755)	(\$1,666,502)	(\$1,865,853)	(\$1,865,853)	(\$1,865,853)
Total Expenditures/Appropriations:	\$527,368	\$597,287	\$889,634	\$889,634	\$889,634
Net Cost:	\$349,215	\$370,017	\$792,034	\$792,034	\$792,034

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 2012-13 budget request for the Auditor-Controller maintains the same number of positions as in FY 2011-12. There are no unfunded vacancies in the projection; however, one position classification change is requested. A reclassification from a Clerk III, to an Executive Assistant Confidential, is requested. This position was deleted several years ago in the budget process. The business needs of the Auditor-Controller are such that the position is again necessary. The existing Clerk III functions in the Executive Assistant role therefore the reclassification is appropriate. There is no increase to the total Salaries and Benefits, which are \$1.7 million, a status quo request. Services and Supplies are increasing \$52,696 (5 percent) primarily due to a change in Information Technology's methodology for charging equipment maintenance. The budget includes a roll forward request of \$150,000 for additional enhancements and upgrades to the IFAS 7i Financial Management System.

A-87 cost reimbursement is \$1.86 million, an increase of 12 percent.

The total net cost requested for next year's operations is \$792,034, a decrease of \$147,923 (15 percent).

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The Auditor Controller is a central service department that provides support services to county departments and select special districts. The A-87 Cost Plan is the mechanism to recover expenses incurred two years in arrears. The 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 \$190,251. Several agencies are also exempt from A-87. The Board recognized that Special Districts had limited resources or ability to raise rates to cover these charges.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
FINES, FORFEITURES & PENALTIES	\$75,110	\$74,960	\$60,000	\$60,000
CHARGES FOR SERVICES	\$902,535	\$898,942	\$944,831	\$944,831
MISCELLANEOUS REVENUES	\$59,805	\$47,828	\$47,334	\$47,334
Total Revenues:	\$1,037,450	\$1,021,731	\$1,052,165	\$1,052,165
SALARIES AND BENEFITS	\$1,011,726	\$1,028,253	\$1,080,414	\$1,080,414
SERVICES AND SUPPLIES	\$592,285	\$574,762	\$660,549	\$660,549
INTRAFUND TRANSFERS	(\$117,157)	\$47,429	\$71,119	\$71,119
Total Expenditures/Appropriations:	\$1,486,855	\$1,650,445	\$1,812,082	\$1,812,082
Net Cost:	\$449,405	\$628,713	\$759,917	\$759,917

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 2012-13 requested net-county-cost for this department is \$1.05 million, an increase of \$25,445 or 2.5 percent. The increase is attributable to a change in accounting for tax administration fees which caused the A-87 cost reimbursement to drop over 150 percent. Salaries and Benefits include an appropriation for termination pay in the amount of \$15,204.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head with various technical adjustments necessary to correct the A-87 cost reimbursement line item. This is the second year of the swing in A-87 reimbursement, and the entry is corrected to a charge instead of a credit.

General Fund departments were directed to achieve a status quo net-county-cost, adjusted for A-87 cost reimbursement. This could be achieved through a combination of 2011-12 carry-over and/or 2012-13 reductions. In the aggregate, these two budget units reduced their net-county-cost by \$11,828.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$949,788	\$1,050,011		\$930,500	\$930,500
MISCELLANEOUS REVENUES	\$40	\$77		\$10	\$10
OTHER FINANCING SRCS SALE C/A	\$0	\$275		\$0	\$0
Total Revenues:	\$949,828	\$1,050,363		\$930,510	\$930,510
SALARIES AND BENEFITS	\$2,840,387	\$2,936,406		\$3,232,076	\$3,232,076
SERVICES AND SUPPLIES	\$522,496	\$501,611		\$576,413	\$576,413
OTHER CHARGES	\$521,121	\$510,456		\$494,680	\$494,680
INTRAFUND TRANSFERS	(\$162,197)	(\$165,577)		(\$166,035)	(\$166,035)
Total Expenditures/Appropriations:	\$3,721,807	\$3,782,898		\$4,137,134	\$4,137,134
Net Cost:	\$2,771,978	\$2,732,534		\$3,206,624	\$3,206,624

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 2011-12, there were 109,703 locally assessed properties in Shasta County with a taxable value of \$14,852,191,369 generating more than \$148 million in property tax revenue for use by county government, cities, school districts and other local taxing agencies. These figures represent a decrease of 3.48% in taxable value and property tax revenue over the previous year due to the decline in the market of taxable properties.

BUDGET REQUESTS

The FY 2012-13 requested budget includes expenditures in the amount of \$4.1 million and revenues in the amount of \$930,500 which results in a net County cost of \$3.2 million. The FY 2012-13 expenditures are increased by \$22,879, and revenues are increased by \$14,600 and the net County cost is increased by \$8,279 as compared to the FY 2011-12 adjusted budget. The department projects to end FY 2011-12 under budget by \$264,679. Coupled with the savings from FY 2011-12 and the increase in 2012-13, the requested budget meets the status quo requirement.

SUMMARY OF RECOMMENDATIONS

The CEO recommends two changes to the requested budget. One is a correction to FICA/Medicare and the second is to the Cash Over/Short account. The requested budget meets the status quo requirement.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER FINANCING SRCS SALE C/A	\$0	\$56	\$0	\$0	\$0
Total Revenues:	\$0	\$56	\$0	\$0	\$0
SALARIES AND BENEFITS	\$91,510	\$68,998	\$126,395	\$126,395	\$126,395
SERVICES AND SUPPLIES	\$31,789	\$30,436	\$39,881	\$39,881	\$39,881
INTRAFUND TRANSFERS	(\$171,037)	(\$176,760)	(\$211,094)	(\$211,094)	(\$211,094)
Total Expenditures/Appropriations:	(\$47,737)	(\$77,325)	(\$44,818)	(\$44,818)	(\$44,818)
Net Cost:	(\$47,737)	(\$77,382)	(\$44,818)	(\$44,818)	(\$44,818)

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 \$26,724, or 26.8 percent, over the FY 2011-12 Adjusted Budget, primarily due to increasing a part-time analyst position to full-time, but there is a decrease in Services and Supplies of \$4,892, or 10.9 percent. Total expenditures have increased by \$24,832, or 17.2 percent. However, the savings generated by the FY 2011-12 Projected Budget in the amount of \$46,243, primarily due to salary savings from vacant positions as well as a slight reduction in Services and Supplies, will offset this increase and the budget will meet its status quo target. Additionally, because the A-87 cost applied expenditures will increase by 19.4 percent, or \$34,334, in FY 2012-13 overall expenditures will decrease by \$12,502, or 38.7 percent.

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 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$6,149	\$29,000		\$7,912	\$7,912
MISCELLANEOUS REVENUES	\$350	\$0		\$0	\$0
Total Revenues:	\$6,500	\$29,000		\$7,912	\$7,912
SALARIES AND BENEFITS	\$1,259,314	\$1,313,453		\$1,474,307	\$1,474,307
SERVICES AND SUPPLIES	\$136,677	\$132,371		\$246,178	\$246,178
INTRAFUND TRANSFERS	(\$1,898,908)	(\$1,311,597)		(\$1,238,696)	(\$1,238,696)
Total Expenditures/Appropriations:	(\$502,916)	\$134,227		\$481,789	\$481,789
Net Cost:	(\$509,417)	\$105,226		\$473,877	\$473,877

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 2012-13 is essentially unchanged from the FY 2011-12 Adjusted Budget. Requested Salaries and Benefits will decrease very slightly by almost one percent from \$1.487 million to \$1.474 million compared to the FY 2011-12 Adjusted Budget. Services and Supplies will increase slightly by one percent from \$243,663 to \$246,178. Total Expenditures (Salaries & Benefits and Services & Supplies) are requested at \$1.72 million in FY 2012-13 compared to \$1.73 million in the FY 2011-12 Adjusted Budget, though projected total expenditures are at \$1.62 million for the end of FY 2011-12. 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. In FY 2012-13 this revenue is conservatively budgeted at \$7,000. This budget does receive A-87 cost-applied offsets annually. In the FY 2011-12 Adjusted Budget this amount was \$884,116 (down from \$1,479,806 in FY 2010-11) and in FY 2012-13 it is further reduced to \$822,850. This is a reflection of the cost reductions central service departments have experienced since FY 2008-09. Even though the FY 2012-13 Recommended Budget Net County Cost has increased overall by \$61,225 (primarily due to the reduction in the A-87 cost-applied offset), the department has met the FY 2012-13 status quo budget by providing estimated savings in the amount of \$132,225 for the end of FY 2011-12.

SUMMARY OF RECOMMENDATIONS

With one minor, technical change, the 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.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

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

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2012-13

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$488	\$5,428	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$147	\$0	\$0	\$0	
Total Revenues:	\$635	\$5,428	\$0	\$0	
SALARIES AND BENEFITS	\$658,490	\$642,553	\$730,474	\$730,474	
SERVICES AND SUPPLIES	\$308,656	\$377,236	\$553,066	\$553,066	
INTRAFUND TRANSFERS	(\$1,120,747)	(\$1,046,448)	(\$1,263,243)	(\$1,263,243)	
Total Expenditures/Appropriations:	(\$153,600)	(\$26,657)	\$20,297	\$20,297	
Net Cost:	(\$154,235)	(\$32,085)	\$20,297	\$20,297	

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

Salaries and Benefits have increased by 5.5 percent, or \$37,838, compared to the FY 2011-12 Adjusted Budget. Services and Supplies will decrease by 3.5 percent, or \$19,840. The A-87 cost applied expenditures have increased by 5.4 percent, or \$64,231. Total expenditures will increase by \$17,998, or 1.4 percent, in the FY 2012-13 Requested Budget. However, projected FY 2011-12 total expenditures indicate anticipated savings in the amount of \$215,670 (primarily due to savings in Services and Supplies, but also in Salaries and Benefits as well); sufficient to ensure this cost center meets the FY 2012-13 status quo budget target. Due to the 5.4 percent increase in A-87 cost applied expenditures, which serve to reduce overall expenditures, the FY 2012-13 Requested Budget is \$46,233, or 69.5 percent, less than the FY 2011-12 Adjusted Budget. Another indication that overall the Support Services Department has met the status quo budget target for FY 2012-13.

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.