

**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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
TAXES	\$42,332,243	\$44,772,809	\$42,122,000	\$42,122,000	\$42,122,000
LICENSES, PERMITS & FRANCHISES	\$664,166	\$673,232	\$600,000	\$600,000	\$600,000
FINES, FORFEITURES & PENALTIES	\$266,119	\$2,788,983	\$220,000	\$220,000	\$220,000
REVENUE FROM MONEY & PROPERTY	\$351,406	\$204,921	\$311,653	\$311,653	\$311,653
INTERGOVERNMENTAL REVENUES	\$3,442,607	\$3,321,339	\$1,814,000	\$1,814,000	\$1,814,000
CHARGES FOR SERVICES	\$1,434,788	\$915,238	\$700,000	\$700,000	\$700,000
MISCELLANEOUS REVENUES	\$19,393	\$27,703	\$1,200	\$1,200	\$1,200
OTHER FINANCING SRCS SALE C/A	\$710,000	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$49,220,726</b>	<b>\$52,704,228</b>	<b>\$45,768,853</b>	<b>\$45,768,853</b>	<b>\$45,768,853</b>
SERVICES AND SUPPLIES	\$44,512	\$1,332,891	\$225,000	\$225,000	\$225,000
OTHER CHARGES	\$68,957	\$70,559	\$70,882	\$70,882	\$70,882
OTHER FINANCING USES	\$32,732,107	\$32,789,073	\$33,291,949	\$33,291,949	\$33,291,949
<b>Total Expenditures/Appropriations:</b>	<b>\$32,845,577</b>	<b>\$34,192,523</b>	<b>\$33,587,831</b>	<b>\$33,587,831</b>	<b>\$33,587,831</b>
<b>Net Cost:</b>	<b>(\$16,375,149)</b>	<b>(\$18,511,704)</b>	<b>(\$12,181,022)</b>	<b>(\$12,181,022)</b>	<b>(\$12,181,022)</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), 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, or to offset the expense for Board approved programming. Recommended appropriations total \$33.5 million, an increase of \$232,706 (less than 1 percent) when compared with the adjusted FY 2012-13 budget.

The County has appropriated approximately \$2 million to upgrade facilities for handicapped access (ADA) in the past 6 years. In 2013-14, 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

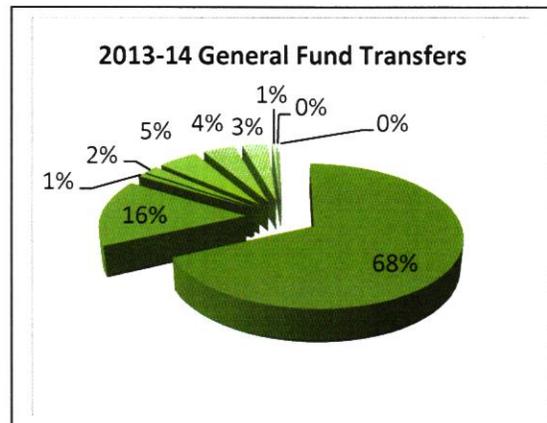
The following table briefly identifies changes in the General Fund contribution to operating departments:

Department	Adjusted 2012-13	Recommended 2013-14	Increase (Decrease)
Capital Projects	\$80,460	\$82,547	\$2,087
Sheriff	4,274,199	4,294,463	20,264
Building Inspection	102,768	174,205	71,437
Planning	865,478	1,105,478	240,000
Central Dispatch	754,940	846,676	91,736
Environmental Health	114,837	117,907	3,070
Public Health	44,924	44,605	(319)
SCHC CMSP	294,369	433,813	139,444
County Indigents	1,497,694	1,237,106	(260,588)
Shasta Co. Health Care	139,125	0	(139,125)
County Fire	1,651,657	1,729,657	78,000

The County Executive Officer's recommendations include a redistribution of support within the various budget units of Health and Human Services, and Sheriff. The expense of the marijuana nuisance abatement program is reflected in the Sheriff (\$112,000), and Building (\$71,437). The transfer-out to Capital Projects is adjusted to match the Land Building and Improvements budget unit. The transfer-out to the District Attorney includes the expenses of the Child Abduction Unit, to be offset by future State-Mandate reimbursement (\$258,589). Planning's transfer-out includes \$240,000 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 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 (\$22.8 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs (\$5.1 million.)

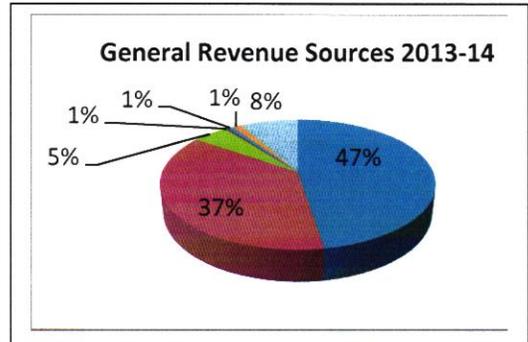
GENERAL FUND TRANSFERS-OUT 2013-14		
Public Safety	\$ 22,886,851	68.14%
Social Services	\$ 5,167,214	15.38%
Mental Health	\$ 294,990	0.88%
Public Health	\$ 609,589	1.81%
County Fire	\$ 1,729,657	5.15%
Resource Mgmt	\$ 1,397,590	4.16%
Library	\$ 1,123,511	3.34%
Capital Proj & ADA	\$ 182,547	0.54%
IHSS	\$ 68,882	0.21%
Others	\$ 127,000	0.38%
<b>Total</b>	<b>\$ 33,587,831</b>	<b>100.00%</b>



**REVENUES**

Total recommended discretionary revenue is \$45.7 million, a decrease of \$1.2 million or 2.76 percent compared to the FY 2012-13 adjusted budget. The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit;

<b>General Revenue Fund Sources 2013-14</b>		
Property Taxes (PT)	\$21,722,000	47.46%
PT In Lieu of VLF	\$17,000,000	37.14%
Sales Tax	\$ 2,200,000	4.81%
Interest	\$300,000	0.66%
PT Penalties	\$220,000	0.48%
Transient Occ Tax	\$600,000	1.31%
All Others	\$3,726,853	8.14%
<b>Grand Total</b>	<b>\$ 45,768,853</b>	<b>100%</b>



Absent this year for the seventh 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 (\$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 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 2013-14, 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 2013-14 Recommended Budget attempts to address potential harm from State take-backs. Although the State is flush with new tax revenues, the majority will go to schools. The County could receive significantly more or less than projected upon State budget amendments. The Governor’s “May Revise” Budget was released on May 14, 2013. Of significant concern to counties is his proposal to redirect 1991 Realignment revenue from counties to the State. The CEO will monitor the eventual adoption of a State spending plan for 2013-14, and keep the Board apprised of any negative impact on the County budget and the public we serve. 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 2013-14 Recommended Budget relies on use of fund balance carryover (\$10.6 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 earnings. Other continuing concerns are benefit costs due to increases in health insurance for actives and retirees; workers compensation; and PERS retirement employer contribution rates. 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.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**BOARD OF SUPERVISORS**  
 Fund 0060 General, Budget Unit 101  
 David A. Kehoe, 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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$99	\$299	\$0	\$0	
<b>Total Revenues:</b>	<b>\$99</b>	<b>\$299</b>	<b>\$0</b>	<b>\$0</b>	
SALARIES AND BENEFITS	\$382,343	\$377,015	\$393,827	\$393,827	
SERVICES AND SUPPLIES	\$77,058	\$87,062	\$99,563	\$99,563	
OTHER CHARGES	\$92,506	\$60,696	\$69,411	\$69,411	
<b>Total Expenditures/Appropriations:</b>	<b>\$551,908</b>	<b>\$524,774</b>	<b>\$562,801</b>	<b>\$562,801</b>	
<b>Net Cost:</b>	<b>\$551,809</b>	<b>\$524,475</b>	<b>\$562,801</b>	<b>\$562,801</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 2013-14 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 \$9,729 (2 percent) compared to their 2012-13 adjusted budget. The Board of Supervisors will, however, realize a 3 percent savings (\$18,396) in the current fiscal year.

Salaries and Benefits has increased 2 percent, primarily due to increases in health insurance and other post-employment expenses. Services and Supplies has decreased \$6,258 (6 percent), and A-87 charges have increased \$8,714 (14 percent) compared to the 2012-13 adjusted budget.

Board memberships requested for FY 2013-14 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.

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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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 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	\$0	\$0	
CHARGES FOR SERVICES	\$8,000	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$2	\$0	\$0	\$0	
<b>Total Revenues:</b>	<b>\$13,290</b>	<b>\$5,288</b>	<b>\$0</b>	<b>\$0</b>	
SALARIES AND BENEFITS	\$892,597	\$898,102	\$938,983	\$938,983	
SERVICES AND SUPPLIES	\$127,388	\$130,153	\$177,446	\$177,446	
INTRAFUND TRANSFERS	(\$1,148,621)	(\$1,204,545)	(\$1,101,453)	(\$1,101,453)	
<b>Total Expenditures/Appropriations:</b>	<b>(\$128,634)</b>	<b>(\$176,288)</b>	<b>\$14,976</b>	<b>\$14,976</b>	
<b>Net Cost:</b>	<b>(\$141,925)</b>	<b>(\$181,577)</b>	<b>\$14,976</b>	<b>\$14,976</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 2013-14 request is for a Net County Cost (NCC) of \$7,976, an increase of \$111,447 compared to the FY 2012-13 NCC, primarily due to a decrease in A-87 Cost Reimbursement. A-87 cost reimbursement declined 8.5 percent (\$103,092).

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head, with an additional \$7,000 for professional services related to broadcasting board meetings. The recommended NCC is \$14,976. This budget unit will return \$72,117 to the General Fund in FY 2012-13.

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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$4,632	\$7,773	\$4,250	\$4,250	\$4,250
MISCELLANEOUS REVENUES	\$0	\$52	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$4,632</b>	<b>\$7,825</b>	<b>\$4,250</b>	<b>\$4,250</b>	<b>\$4,250</b>
SALARIES AND BENEFITS	\$171,430	\$189,249	\$210,156	\$210,156	\$210,156
SERVICES AND SUPPLIES	\$69,934	\$61,206	\$75,272	\$75,272	\$75,272
OTHER CHARGES	\$86,768	\$96,749	\$91,158	\$91,158	\$91,158
<b>Total Expenditures/Appropriations:</b>	<b>\$328,132</b>	<b>\$347,205</b>	<b>\$376,586</b>	<b>\$376,586</b>	<b>\$376,586</b>
<b>Net Cost:</b>	<b>\$323,500</b>	<b>\$339,379</b>	<b>\$372,336</b>	<b>\$372,336</b>	<b>\$372,336</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 decreasing \$12,253 (3 percent) when compared to the FY 2012-13 Adjusted Budget. Salaries and Benefits are essentially status quo; Services and Supplies will decrease \$7,893 (9 percent), while A 87 Cost will decrease \$5,591 (6 percent). The Clerk of the Board will realize an 11 percent savings (\$45,273) in the current fiscal year.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget includes a technical change which reduced Salaries and Benefits \$2,643.

**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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$222,246	\$185,471		\$122,230	\$122,230
MISCELLANEOUS REVENUES	\$5,023	\$3,368		\$31,200	\$31,200
<b>Total Revenues:</b>	<b>\$227,269</b>	<b>\$188,839</b>		<b>\$153,430</b>	<b>\$153,430</b>
SALARIES AND BENEFITS	\$1,537,437	\$1,587,695		\$1,833,689	\$1,833,689
SERVICES AND SUPPLIES	\$726,352	\$760,057		\$1,039,518	\$1,039,518
INTRAFUND TRANSFERS	(\$1,666,502)	(\$1,865,856)		(\$1,935,798)	(\$1,935,798)
<b>Total Expenditures/Appropriations:</b>	<b>\$597,287</b>	<b>\$481,897</b>		<b>\$937,409</b>	<b>\$937,409</b>
<b>Net Cost:</b>	<b>\$370,017</b>	<b>\$293,057</b>		<b>\$783,979</b>	<b>\$783,979</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 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 Auditor-Controller's FY 2013-14 budget request includes appropriations of \$2.9 million, offset by A-87 cost reimbursement (\$1.9 million) and revenue (\$153,430). The requested net county cost is \$864,950.

Salaries and Benefits include one additional Accounting Technician position for implementation of a credit card program (\$60,647), and run-out costs for a retiring long-term employee (\$66,954). The department has no planned vacancies for the coming year.

Services and Supplies reflect a 3 percent increase and include a roll-over of \$150,000 for upgrades to the IFAS 7i financial management system.

Revenues include Charges for Services (\$122,230) and \$31,200 from credit card rebates.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget reduces the request \$80,971. The CEO has requested the Auditor to revisit the Accounting Technician position after the credit card program is approved by the Board of

Supervisors. One Information Technology line item was reduced \$20,324 at the department's request. A new line item was added for the IFAS 7i upgrade to facilitate tracking this expense. And, a technical change was made to the line item for credit card rebates.

The adjusted net county cost is \$783,979. It should be noted, this budget unit will return approximately \$350,000 to the General Fund in the current fiscal year.

**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 \$187,531. 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.

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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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
FINES, FORFEITURES & PENALTIES	\$74,960	\$78,609	\$60,000	\$60,000	
CHARGES FOR SERVICES	\$898,942	\$986,260	\$958,019	\$958,019	
MISCELLANEOUS REVENUES	\$47,828	\$42,554	\$40,061	\$40,061	
<b>Total Revenues:</b>	<b>\$1,021,731</b>	<b>\$1,107,424</b>	<b>\$1,058,080</b>	<b>\$1,058,080</b>	
SALARIES AND BENEFITS	\$1,028,253	\$1,035,045	\$1,091,558	\$1,091,558	
SERVICES AND SUPPLIES	\$574,762	\$661,962	\$693,356	\$693,356	
INTRAFUND TRANSFERS	\$47,429	\$67,657	(\$13,276)	(\$13,276)	
<b>Total Expenditures/Appropriations:</b>	<b>\$1,650,445</b>	<b>\$1,764,665</b>	<b>\$1,771,638</b>	<b>\$1,771,638</b>	
<b>Net Cost:</b>	<b>\$628,713</b>	<b>\$657,241</b>	<b>\$713,558</b>	<b>\$713,558</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 2013-14 requested net-county-cost for this department is \$710,539, a decrease of \$49,378 or 6.5 percent. The A-87 cost reimbursement is starting to recover since the change in accounting for tax administration fees several years ago. Salaries and Benefits include an appropriation for termination pay in the amount of \$15,204. Revenue remains flat.

In the aggregate, the Treasurer Tax Collector and the Public Administrator will reduce their net-county-cost by \$13,631.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommended budget is as requested by the department head with an additional \$3,019 due to the reclassification of an Accounting Technician to an Accountant Auditor I/II. The reclassification was studied and approved by County Personnel.

**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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$1,050,011	\$981,654		\$930,700	\$930,700
MISCELLANEOUS REVENUES	\$77	\$512		\$10	\$10
OTHER FINANCING SRCS SALE C/A	\$275	\$0		\$0	\$0
<b>Total Revenues:</b>	<b>\$1,050,363</b>	<b>\$982,166</b>		<b>\$930,710</b>	<b>\$930,710</b>
SALARIES AND BENEFITS	\$2,936,406	\$2,958,098		\$3,250,405	\$3,250,405
SERVICES AND SUPPLIES	\$501,611	\$520,356		\$581,339	\$581,339
OTHER CHARGES	\$510,456	\$494,680		\$477,669	\$477,669
INTRAFUND TRANSFERS	(\$165,577)	(\$166,035)		(\$172,767)	(\$172,767)
<b>Total Expenditures/Appropriations:</b>	<b>\$3,782,898</b>	<b>\$3,807,100</b>		<b>\$4,136,646</b>	<b>\$4,136,646</b>
<b>Net Cost:</b>	<b>\$2,732,534</b>	<b>\$2,824,934</b>		<b>\$3,205,936</b>	<b>\$3,205,936</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 2012-13, there were 108,814 locally assessed properties in Shasta County with a taxable value of \$14,649,497,044 generating more than \$146 million in property tax revenue for use by county government, cities, school districts and other local taxing agencies. These figures represent a decrease of 1.36% 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 2013-14 requested budget includes expenditures in the amount of \$4.1 million and revenues in the amount of \$930,710 which results in a net County cost of \$3.2 million. The FY 2013-14 expenditures are decreased by \$30,488, and revenues are increased by \$200 and the net County cost is decreased by \$30,688 as compared to the FY 2012-13 adjusted budget. The department projects to end FY 2012-13 under budget by \$248,554. The requested budget meets the status quo requirement. The department requested the reclass of the Administrative Assistant Assessor-Confidential to an Agency Staff Services Analyst I/II-Confidential. The reclassification was studied and approved by County Personnel for an Agency Staff Services Analyst I/II. The requested budget included the reclass of the position.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends one change to the requested budget to correct the A-87 charges. With the recommended changes, 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.

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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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$0	\$4	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$56	\$0	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$56</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SALARIES AND BENEFITS	\$68,998	\$69,499	\$124,412	\$124,412	\$124,412
SERVICES AND SUPPLIES	\$30,436	\$34,943	\$41,322	\$41,322	\$41,322
INTRAFUND TRANSFERS	(\$176,760)	(\$211,094)	(\$197,478)	(\$197,478)	(\$197,478)
<b>Total Expenditures/Appropriations:</b>	<b>(\$77,325)</b>	<b>(\$106,651)</b>	<b>(\$31,744)</b>	<b>(\$31,744)</b>	<b>(\$31,744)</b>
<b>Net Cost:</b>	<b>(\$77,382)</b>	<b>(\$106,656)</b>	<b>(\$31,744)</b>	<b>(\$31,744)</b>	<b>(\$31,744)</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 decreased by \$1,983 or 1.6 percent, over the FY 2012-13 Adjusted Budget, primarily due to partially funding a vacant analyst position which may be filled later in the fiscal year or may be under-filled with a lower-level position during the fiscal year as workload dictates. Services and Supplies have increased \$1,441, or 3.6 percent netting a status quo budget. However, total expenditures have increased by \$13,074, or 2.9 percent, primarily due to an increase in the A-87 cost applied expenditures increasing by 6.5 percent, or \$13,616, in FY 2013-14. Projected savings in the amount of \$59,598 in fiscal year 2012-2013 will offset the requested increase 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.

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FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Recommended Budget Net County Cost has decreased overall by \$257,967 due to the increase in the A-87 cost-applied offset as well as the department's efforts to hold costs down. The department also estimates savings in the amount of \$234,797 for the end of FY 2012-13.

**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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$5,428	\$128	\$0	\$0	
<b>Total Revenues:</b>	<b>\$5,428</b>	<b>\$128</b>	<b>\$0</b>	<b>\$0</b>	
SALARIES AND BENEFITS	\$642,553	\$720,389	\$741,323	\$741,323	
SERVICES AND SUPPLIES	\$377,236	\$437,513	\$607,736	\$607,736	
INTRAFUND TRANSFERS	(\$1,046,448)	(\$1,168,897)	(\$1,371,887)	(\$1,371,887)	
<b>Total Expenditures/Appropriations:</b>	<b>(\$26,657)</b>	<b>(\$10,994)</b>	<b>(\$22,828)</b>	<b>(\$22,828)</b>	
<b>Net Cost:</b>	<b>(\$32,085)</b>	<b>(\$11,123)</b>	<b>(\$22,828)</b>	<b>(\$22,828)</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 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 only increased by 1.5 percent, or \$10,849, compared to the FY 2012-13 Adjusted Budget. Services and Supplies will increase by 9.9 percent, or \$54,670. The A-87 cost applied expenditures have decreased by 8.6 percent, or \$108,644. Total expenditures will decrease by \$43,125, or 212.5 percent, in the FY 2013-14 Requested Budget. Projected FY 2012-13 total expenditures indicate anticipated savings in the amount of \$70,765. This cost center meets the FY 2013-14 status quo budget target.

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.

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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 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$0	\$19,945		\$524,547	\$524,547
CHARGES FOR SERVICES	\$67,998	\$263,577		\$63,000	\$63,000
MISCELLANEOUS REVENUES	\$0	\$433		\$0	\$0
<b>Total Revenues:</b>	<b>\$67,998</b>	<b>\$283,956</b>		<b>\$587,547</b>	<b>\$587,547</b>
SALARIES AND BENEFITS	\$609,183	\$655,375		\$694,175	\$694,175
SERVICES AND SUPPLIES	\$726,435	\$870,279		\$1,296,526	\$1,296,526
OTHER CHARGES	\$10,137	\$40,319		\$75,012	\$75,012
<b>Total Expenditures/Appropriations:</b>	<b>\$1,345,756</b>	<b>\$1,565,973</b>		<b>\$2,065,713</b>	<b>\$2,065,713</b>
<b>Net Cost:</b>	<b>\$1,277,758</b>	<b>\$1,282,016</b>		<b>\$1,478,166</b>	<b>\$1,478,166</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 2013-14 requested budget includes expenditures in the amount of \$2.07 million and revenues in the amount of \$587,547 which results in a status quo budget as compared to the FY 2012-13 adjusted budget.

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.

The requested budget meets the status quo budget requirement.

**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.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.