

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

PROGRAM DESCRIPTION

The function of the Assessor is to produce an assessment roll that reflects the taxable values of land, improvements and personal property by the Assessor's parcel numbering system or account numbering system. In addition to the taxable value, the roll must also indicate the current status of ownership, the owner's mailing address and the existence of any exemptions. To accomplish this, the Assessor must discover, classify and appraise all locally assessable property according to constitutional, statutory and administrative requirements. In addition to preparing the annual local assessment roll pursuant to § 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided for in § 75 - § 75.8 of the Revenue and Taxation Code. 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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 112 ASSESSOR						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
SALARIES AND BENEFITS						
112 011000 REGULAR SALARIES	1978473	2224308	1,998,727	2,233,509	2,233,509	0
112 011200 TERMINATION/SPECIAL PAY	5029	15400	23,348	0	0	0
112 011202 UNALLOCATED SALARY SAVINGS	0	-89859	0	-139,274	-139,274	0
112 017000 EXTRA HELP	19500	13000	12,896	13,000	13,000	0
112 017502 OVERTIME PAY	38	0	0	0	0	0
112 017517 CELL/PDA COMM ALLOWANCE PROG	1445	1440	2,175	2,289	2,289	0
112 018100 EMPLOYER SHARE OASDI	144399	164714	150,418	170,762	170,762	0
112 018201 EMPLOYER SHARE RETIREMENT	263247	280929	264,605	302,162	302,162	0
112 018204 EMPLOYER SHARE DEFERRED COMP	7770	8500	8,500	8,750	8,750	0
112 018300 EMPLOYER SHARE HEALTH INSUR	468034	544949	480,220	575,124	575,124	0
112 018307 EMPLOYR SHR OTHER POST EMP BEN	19780	21346	19,963	44,671	44,671	0
112 018400 EMPLOYER SHR UNEMPLOYMENT INS	11946	17641	15,445	19,573	19,573	0
112 018500 WORKERS COMP EXPOSURE	21347	19090	18,836	19,839	19,839	0
112 018501 WORKERS COMP EXPERIENCE	-4602	10618	10,618	0	0	0
TOTAL SALARIES AND BENEFITS	\$2936407	\$3232076	\$3,005,751	\$3,250,405	\$3,250,405	\$0
SERVICES AND SUPPLIES						
112 032300 CLOTHING/PERSONAL SUPPLIES XP	11	0	0	0	0	0
112 032500 COMMUNICATIONS EXPENSE	10338	13500	13,500	11,000	11,000	0
112 032590 CHGS PAC MGMT COMM	404	387	387	318	318	0
112 032591 CHGS IT COMM	5893	6001	6,001	6,179	6,179	0
112 032700 FOOD EXPENSE	0	0	71	0	0	0
112 032900 HOUSEHOLD EXPENSE	85	0	39	0	0	0
112 032992 CHGS PAC MGMT HSHLD XP	30531	32696	32,657	28,763	28,763	0
112 033102 INSUR XP LIABILITY EXPOSURE	1900	2034	1,923	2,102	2,102	0
112 033103 INSUR XP MISCELLANEOUS	3708	4388	4,388	4,580	4,580	0
112 033105 INSUR XP LIABILITY EXPERIENCE	361	1130	1,130	1,263	1,263	0
112 033500 MAINTENANCE OF EQUIPMENT	7	500	500	500	500	0
112 033531 MNT EQP IT APRV	106785	112000	112,000	113,700	113,700	0
112 033592 CHGS IT MNT HARD/SOFTWARE	6892	7359	7,359	6,441	6,441	0
112 033791 CHGS PAC MGMT MAINT STR	37302	31807	31,807	35,388	35,388	0
112 034100 MEMBERSHIPS	730	800	800	800	800	0
112 034500 OFFICE EXPENSE	18835	16500	16,429	16,500	16,500	0
112 034590 CHGS OC PHOTOCOPY SVS	5961	9000	9,000	12,000	12,000	0
112 034591 CHGS OC POSTAGE SVS	20122	35000	35,000	31,300	31,300	0
112 034592 CHGS OC OTHER MAIL SVS	990	2000	1,653	2,000	2,000	0
112 034594 CHGS IT OFFICE EXP	353	500	500	500	500	0
112 034800 PROF & SPECIAL SERVICES	956	0	347	700	700	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
112 034806 PROF AUDIT SVS	1360	4000	4,000	4,000	4,000	0
112 034837 PROF PREEMPLOYMENT SVS	0	500	500	500	500	0
112 034890 CHGS PAC MGMT PROF SVS	358	410	410	219	219	0
112 034892 CHGS IT PROFESSIONAL SVS	120789	125000	125,000	116,000	116,000	0
112 034900 PUBLICATIONS & LEGAL NOTICES	0	500	500	500	500	0
112 035100 RENTS & LEASES OF EQUIPMENT	2581	5500	5,500	5,500	5,500	0
112 035500 MINOR EQUIPMENT	42	1000	1,000	1,000	1,000	0
112 035590 CHGS IT SOFTWARE EQP	10010	18800	18,800	30,000	30,000	0
112 035591 CHGS IT HARDWARE EQP	10763	16000	15,941	19,000	19,000	0
112 035592 CHGS IT TELECOMM EQP	365	0	59	0	0	0
112 035700 SPECIAL DEPARTMENTAL EXPENSE	553	550	807	770	770	0
112 035900 TRANSPORTATION & TRAVEL	10583	21000	20,743	20,000	20,000	0
112 035990 CHGS FLEET TRANS/TRVL	35342	52600	52,294	51,000	51,000	0
112 035999 TRN/TRV PY EE 1 DAY MEAL REIMB	492	0	306	500	500	0
112 036100 UTILITIES	56210	54951	54,951	58,316	58,316	0
TOTAL SERVICES AND SUPPLIES	\$501612	\$576413	\$576,302	\$581,339	\$581,339	\$0
OTHER CHARGES						
112 050001 CENTRAL SERVICE COST A-87	87243	78347	78,347	48,608	78,608	30,000
112 050003 BUILDING & EQUIPMENT USE A-87	423214	416333	416,333	399,061	399,061	0
TOTAL OTHER CHARGES	\$510457	\$494680	\$494,680	\$447,669	\$477,669	\$30,000
INTRAFUND TRANSFERS						
112 088002 C/A ADMIN	-165577	-166035	-166,035	-172,767	-172,767	0
TOTAL INTRAFUND TRANSFERS	-\$165577	-\$166035	-\$166,035	-\$172,767	-\$172,767	\$0
TOTAL EXPENDITURES*****	\$3782898	\$4137134	\$3,910,698	\$4,106,646	\$4,136,646	\$30,000
CHARGES FOR SERVICES						
112 664004 SALE OF ROLL	46329	40000	40,000	41,000	41,000	0
112 664060 SEGREGATION FEE	700	1000	1,000	1,000	1,000	0
112 664080 PARCEL INFORMATION FEE	2159	2000	1,276	1,200	1,200	0
112 664081 PROPERTY CHARACTER INFO FEES	2090	2000	2,000	2,000	2,000	0
112 664330 SUP ASMT ADMIN FEE SB813	52252	35000	35,000	35,000	35,000	0
112 664500 PROPERTY TAX ADMIN FEE	945950	850000	872,835	850,000	850,000	0
112 692100 PHOTOCOPIES	532	500	500	500	500	0
TOTAL CHARGES FOR SERVICES	\$1050012	\$930500	\$952,611	\$930,700	\$930,700	\$0
MISCELLANEOUS REVENUES						
112 795100 PRIOR YEAR VOIDED WRTS/CHECKS	33	0	0	0	0	0
112 799300 MISCELLANEOUS REVENUE	40	0	15	0	0	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
112 799900 CASH OVER/SHORT	4	10	2	10	10	0
TOTAL MISCELLANEOUS REVENUES	\$77	\$10	\$17	\$10	\$10	\$0
OTHER FINANCING SRCS SALE C/A 112 896100 SALE OF CAPITAL ASSETS	275	0	0	0	0	0
TOTAL OTHER FINANCING SRCS SALE C/A	\$275	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$1050364	\$930510	\$952,628	\$930,710	\$930,710	\$0
ASSESSOR EXP OVER (UNDER) REV	\$2732535	\$3206624	\$2,958,070	\$3,175,936	\$3,205,936	\$30,000

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

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 113 PURCHASING						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0060 GENERAL						
SALARIES AND BENEFITS						
113 011000 REGULAR SALARIES	44281	81245	45,751	77,302	77,302	0
113 017517 CELL/PDA COMM ALLOWANCE PROG	27	58	53	94	94	0
113 018100 EMPLOYER SHARE OASDI	3064	6246	3,194	5,964	5,964	0
113 018201 EMPLOYER SHARE RETIREMENT	6043	10825	6,074	10,585	10,585	0
113 018204 EMPLOYER SHARE DEFERRED COMP	0	340	170	553	553	0
113 018300 EMPLOYER SHARE HEALTH INSUR	13628	24332	17,500	24,032	24,032	0
113 018307 EMPLOYR SHR OTHER POST EMP BEN	443	813	457	1,547	1,547	0
113 018400 EMPLOYER SHR UNEMPLOYMENT INS	281	707	370	712	712	0
113 018500 WORKERS COMP EXPOSURE	471	718	426	683	683	0
113 018501 WORKERS COMP EXPERIENCE	761	1111	1,111	2,940	2,940	0
TOTAL SALARIES AND BENEFITS	\$68998	\$126395	\$75,106	\$124,412	\$124,412	\$0
SERVICES AND SUPPLIES						
113 032300 CLOTHING/PERSONAL SUPPLIES XP	0	35	15	35	35	0
113 032500 COMMUNICATIONS EXPENSE	959	1200	962	1,200	1,200	0
113 032590 CHGS FAC MGMT COMM	68	65	65	61	61	0
113 032591 CHGS IT COMM	328	313	313	314	314	0
113 032900 HOUSEHOLD EXPENSE	0	500	500	500	500	0
113 032992 CHGS FAC MGMT HSHLD XP	5168	6524	5,522	6,230	6,230	0
113 033102 INSUR XP LIABILITY EXPOSURE	42	77	43	73	73	0
113 033103 INSUR XP MISCELLANEOUS	504	579	576	671	671	0
113 033592 CHGS IT MNT HARD/SOFTWARE	226	241	241	117	117	0
113 033791 CHGS PAC MGMT MAINT STR	6017	8439	5,331	9,267	9,267	0
113 034100 MEMBERSHIPS	409	230	230	280	280	0
113 034500 OFFICE EXPENSE	34	1200	500	1,200	1,200	0
113 034590 CHGS OC PHOTOCOPY SVS	0	100	100	100	100	0
113 034591 CHGS OC POSTAGE SVS	342	640	537	673	673	0
113 034592 CHGS OC OTHER MAIL SVS	946	1142	945	1,442	1,442	0
113 034837 PROF PREEMPLOYMENT SVS	0	0	800	0	0	0
113 034890 CHGS FAC MGMT PROF SVS	61	69	69	37	37	0
113 034892 CHGS IT PROFESSIONAL SVS	5340	6477	4,391	6,322	6,322	0
113 034900 PUBLICATIONS & LEGAL NOTICES	0	250	1,400	1,000	1,000	0
113 035500 MINOR EQUIPMENT	0	200	0	200	200	0
113 035590 CHGS IT SOFTWARE EQP	131	0	0	0	0	0
113 035591 CHGS IT HARDWARE EQP	0	200	0	200	200	0
113 035700 SPECIAL DEPARTMENTAL EXPENSE	15	0	0	0	0	0
113 035900 TRANSPORTATION & TRAVEL	290	200	0	200	200	0
113 035990 CHGS FLEET TRANS/TRVL	46	0	0	0	0	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
113 036100 UTILITIES	9512	11200	9,037	11,200	11,200	0
TOTAL SERVICES AND SUPPLIES	\$30436	\$39881	\$31,577	\$41,322	\$41,322	\$0
INTRAFUND TRANSFERS						
113 088001 C/A A-87	-176760	-211094	-211,094	-197,478	-197,478	0
TOTAL INTRAFUND TRANSFERS	\$-176760	\$-211094	\$-211,094	\$-197,478	\$-197,478	\$0
TOTAL EXPENDITURES*****	\$-77326	\$-44818	\$-104,411	\$-31,744	\$-31,744	\$0
MISCELLANEOUS REVENUES						
113 799300 MISCELLANEOUS REVENUE	0	0	5	0	0	0
TOTAL MISCELLANEOUS REVENUES	\$0	\$0	\$5	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A						
113 896101 SALE OF SURPLUS PROPERTY	57	0	0	0	0	0
TOTAL OTHER FINANCING SRCS SALE C/A	\$57	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$57	\$0	\$5	\$0	\$0	\$0
PURCHASING EXP OVER (UNDER) REV	\$-77382	\$-44818	\$-104,416	\$-31,744	\$-31,744	\$0

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

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 2013-14 has a decreased Net County Cost of \$257,967, or 54.4 percent, as compared to the FY 2012-13 Adjusted Budget primarily due to an increase in the A-87 central services cost-applied in the amount of \$317,642, or 25.6 percent, but also due to the department requesting an essentially status quo budget. Requested Salaries and Benefits will increase 3.5 percent, or \$52,153, from 1.47 million to 1.52 million, as compared to the FY 2012-13 Adjusted Budget due to normal Salaries and Benefit increases in areas such as regular salaries, retirement, healthcare, and Other Post Employment Benefit (OPEB) increases. Services and Supplies will increase slightly by 1.9 percent from \$246,178 to \$250,929. Total Expenditures (Salaries & Benefits and Services & Supplies) are requested at \$1.77 million in FY 2013-14 compared to \$1.72 million in the FY 2012-13 Adjusted Budget, though projected total expenditures are at \$1.49 million for the end of FY 2012-13. 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 2013-14 this revenue is conservatively budgeted at \$5,141 and is estimated to be \$17,377 at the end of FY 2012-13. This budget does receive A-87 cost-applied offsets annually. In the FY 2012-13 Adjusted Budget this amount was \$822,850 (down from \$884,116 in FY 2011-12) and in FY 2013-14 it is increased to \$1,127,392. The FY 2013-14 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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 120 COUNTY COUNSEL						
FUNCTION: GENERAL						
ACTIVITY: COUNSEL						
FUND:0060 GENERAL						
SALARIES AND BENEFITS						
120 011000 REGULAR SALARIES	926293	1038767	966,944	1,056,580	1,056,580	0
120 011200 TERMINATION/SPECIAL PAY	0	23034	9,135	21,250	21,250	0
120 017000 EXTRA HELP	19183	13710	7,250	12,000	12,000	0
120 017517 CELL/PDA COMM ALLOWANCE PROG	1445	1440	1,440	1,446	1,446	0
120 018100 EMPLOYER SHARE OASDI	64524	78435	70,408	80,305	80,305	0
120 018201 EMPLOYER SHARE RETIREMENT	145883	135684	126,787	141,861	141,861	0
120 018204 EMPLOYER SHARE DEFERRED COMP	8416	8500	8,500	8,750	8,750	0
120 018300 EMPLOYER SHARE HEALTH INSUR	123297	144058	125,744	161,684	161,684	0
120 018307 EMPLOYR SHR OTHER POST EMP BEN	9262	10388	9,669	21,132	21,132	0
120 018400 EMPLOYER SHR UNEMPLOYMENT INS	6004	9158	7,970	9,833	9,833	0
120 018500 WORKERS COMP EXPOSURE	10084	9499	9,080	9,626	9,626	0
120 018501 WORKERS COMP EXPERIENCE	-938	1634	1,634	1,993	1,993	0
TOTAL SALARIES AND BENEFITS	\$1313454	\$1474307	\$1,344,561	\$1,526,460	\$1,526,460	\$0
SERVICES AND SUPPLIES						
120 032300 CLOTHING/PERSONAL SUPPLIES XP	0	50	0	50	50	0
120 032500 COMMUNICATIONS EXPENSE	4690	8000	5,485	8,000	8,000	0
120 032590 CHGS FAC MGMT COMM	144	338	238	338	338	0
120 032591 CHGS IT COMM	1537	1865	1,763	1,865	1,865	0
120 032900 HOUSEHOLD EXPENSE	17	150	63	150	150	0
120 032992 CHGS FAC MGMT HSHLD XP	10866	12000	11,633	15,020	15,020	0
120 033102 INSUR XP LIABILITY EXPOSURE	898	1100	1,069	1,308	1,308	0
120 033103 INSUR XP MISCELLANEOUS	1500	1700	1,573	1,723	1,723	0
120 033500 MAINTENANCE OF EQUIPMENT	0	250	0	250	250	0
120 033592 CHGS IT MNT HARD/SOFTWARE	1017	2000	3,158	2,000	2,000	0
120 033791 CHGS FAC MGMT MAINT STR	12519	15000	11,178	15,000	15,000	0
120 034100 MEMBERSHIPS	8712	11000	8,858	11,000	11,000	0
120 034500 OFFICE EXPENSE	6160	20000	5,099	20,000	20,000	0
120 034529 OFFICE XP PUBLICATIONS	12312	35000	13,770	35,000	35,000	0
120 034591 CHGS OC POSTAGE SVS	532	1500	830	1,500	1,500	0
120 034592 CHGS OC OTHER MAIL SVS	997	1300	1,005	1,300	1,300	0
120 034800 PROF & SPECIAL SERVICES	0	1500	0	1,500	1,500	0
120 034837 PROF PREEMPLOYMENT SVS	0	4750	4,750	4,750	4,750	0
120 034890 CHGS FAC MGMT PROF SVS	127	1000	146	1,000	1,000	0
120 034892 CHGS IT PROFESSIONAL SVS	17257	25000	22,095	25,000	25,000	0
120 035100 RENTS & LEASES OF EQUIPMENT	2239	5500	3,277	5,000	5,000	0
120 035300 RENTS & LEASES OF STRUCTURES	1539	2500	1,693	2,500	2,500	0
120 035500 MINOR EQUIPMENT	9	750	111	750	750	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
120 035590 CHGS IT SOFTWARE EQP	39	5000	2,100	5,000	5,000	0
120 035591 CHGS IT HARDWARE EQP	42	4500	2,294	6,500	6,500	0
120 035592 CHGS IT TELECOMM EQP	42	2000	1,289	2,000	2,000	0
120 035754 SP DEPT XP ONLINE DATA SUBSCR	16400	30000	19,156	30,000	30,000	0
120 035943 TRANS/TRVL CONFERENCES	11784	25000	11,575	25,000	25,000	0
120 035990 CHGS FLEET TRANS/TRVL	929	1200	638	1,200	1,200	0
120 035999 TRN/TRV PY EE 1 DAY MEAL REIMB	60	225	198	225	225	0
120 036100 UTILITIES	20003	26000	19,548	26,000	26,000	0
TOTAL SERVICES AND SUPPLIES	\$132371	\$246178	\$154,592	\$250,929	\$250,929	\$0
INTRAFUND TRANSFERS						
120 088001 C/A A-87	-884116	-822850	-822,850	-1,127,392	-1,127,392	0
120 088501 C/A SOCIAL SERVICES	-427481	-415846	-415,846	-428,946	-428,946	0
TOTAL INTRAFUND TRANSFERS	\$-1311597	\$-1238696	\$-1,238,696	\$-1,556,338	\$-1,556,338	\$0
TOTAL EXPENDITURES*****	\$134228	\$481789	\$260,457	\$221,051	\$221,051	\$0
CHARGES FOR SERVICES						
120 669000 LEGAL SERVICES	10063	500	3,190	500	500	0
120 676600 PUBLIC ADMINISTRATOR FEES	15906	7000	13,775	1,000	1,000	0
120 693111 CHARGES FOR SERVICES A87	3033	412	412	3,641	3,641	0
TOTAL CHARGES FOR SERVICES	\$29001	\$7912	\$17,377	\$5,141	\$5,141	\$0
MISCELLANEOUS REVENUES						
120 799300 MISCELLANEOUS REVENUE	0	0	4,000	0	0	0
TOTAL MISCELLANEOUS REVENUES	\$0	\$0	\$4,000	\$0	\$0	\$0
TOTAL REVENUES*****	\$29001	\$7912	\$21,377	\$5,141	\$5,141	\$0
COUNTY COUNSEL EXP OVER (UNDER) REV	\$105227	\$473877	\$239,080	\$215,910	\$215,910	\$0

SUPPORT SERVICES-PERSONNEL DIVISION

Budget Unit 130

Angela Davis, Interim Director of Support Services

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 130 PERSONNEL						
FUNCTION: GENERAL						
ACTIVITY: PERSONNEL						
FUND:0060 GENERAL						
SALARIES AND BENEFITS						
130 011000 REGULAR SALARIES	433260	479112	461,290	476,518	476,518	0
130 011200 TERMINATION/SPECIAL PAY	4975	0	3,890	0	0	0
130 017502 OVERTIME PAY	269	0	4,002	3,614	3,614	0
130 017517 CELL/PDA COMM ALLOWANCE PROG	1278	1080	1,274	1,085	1,085	0
130 018100 EMPLOYER SHARE OASDI	30187	37223	34,697	36,813	36,813	0
130 018201 EMPLOYER SHARE RETIREMENT	64389	63832	61,429	65,245	65,245	0
130 018204 EMPLOYER SHARE DEFERRED COMP	0	6375	3,188	6,563	6,563	0
130 018300 EMPLOYER SHARE HEALTH INSUR	92024	120049	115,002	118,980	118,980	0
130 018307 EMPLOYR SHR OTHER POST EMP BEN	4332	4792	4,648	9,531	9,531	0
130 018400 EMPLOYER SHR UNEMPLOYMENT INS	2755	4169	3,814	4,419	4,419	0
130 018500 WORKERS COMP EXPOSURE	4685	4236	4,332	4,245	4,245	0
130 018501 WORKERS COMP EXPERIENCE	4400	9606	9,612	14,310	14,310	0
TOTAL SALARIES AND BENEFITS	\$642554	\$730474	\$707,178	\$741,323	\$741,323	\$0
SERVICES AND SUPPLIES						
130 032300 CLOTHING/PERSONAL SUPPLIES XP	0	0	8	10	10	0
130 032500 COMMUNICATIONS EXPENSE	3279	4000	3,987	4,200	4,200	0
130 032590 CHGS FAC MGMT COMM	148	200	200	200	200	0
130 032591 CHGS IT COMM	1611	1595	1,719	1,715	1,715	0
130 032700 FOOD EXPENSE	439	1500	100	1,500	1,500	0
130 032900 HOUSEHOLD EXPENSE	0	0	6	0	0	0
130 032992 CHGS FAC MGMT HSHLD XP	11171	12967	11,823	11,845	11,845	0
130 033102 INSUR XP LIABILITY EXPOSURE	417	452	444	453	453	0
130 033103 INSUR XP MISCELLANEOUS	1284	1383	1,380	1,560	1,560	0
130 033500 MAINTENANCE OF EQUIPMENT	0	200	200	200	200	0
130 033592 CHGS IT MNT HARD/SOFTWARE	1017	1086	1,506	1,522	1,522	0
130 033791 CHGS FAC MGMT MAINT STR	14562	16318	12,585	14,843	14,843	0
130 034100 MEMBERSHIPS	2717	4053	4,259	4,473	4,473	0
130 034310 MISC XP PRIOR PERIOD EXP ADJ	6725	0	0	0	0	0
130 034500 OFFICE EXPENSE	7978	10000	8,387	10,000	10,000	0
130 034590 CHGS OC PHOTOCOPY SVS	7	700	500	700	700	0
130 034591 CHGS OC POSTAGE SVS	1329	2400	1,410	2,500	2,500	0
130 034592 CHGS OC OTHER MAIL SVS	1018	1200	993	1,200	1,200	0
130 034594 CHGS IT OFFICE EXP	0	0	149	0	0	0
130 034800 PROF & SPECIAL SERVICES	17872	20000	8,757	20,000	20,000	0
130 034827 PROF LABOR MGMT SVS	64252	79606	88,761	128,003	128,003	0
130 034835 PROF PHOTO/FILMING SVS	1889	1800	1,859	1,900	1,900	0
130 034837 PROF PREEMPLOYMENT SVS	56374	120000	78,478	120,000	120,000	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
130 034850 PROF TESTING SVS	6943	5000	6,529	7,000	7,000	0
130 034851 PROF TRAINING SVS	3750	5750	1,200	2,000	2,000	0
130 034855 PROF INVESTIGATION SVS	30563	16000	8,520	16,000	16,000	0
130 034858 PROF FINGERPRINTING SVS	18489	25000	19,028	25,000	25,000	0
130 034890 CHGS FAC MGMT PROF SVS	131	525	300	80	80	0
130 034892 CHGS IT PROFESSIONAL SVS	31811	36690	35,395	40,248	40,248	0
130 034900 PUBLICATIONS & LEGAL NOTICES	22315	100400	46,626	100,400	100,400	0
130 035100 RENTS & LEASES OF EQUIPMENT	7121	9126	7,119	9,142	9,142	0
130 035300 RENTS & LEASES OF STRUCTURES	0	3000	0	3,000	3,000	0
130 035500 MINOR EQUIPMENT	47	1000	266	1,000	1,000	0
130 035590 CHGS IT SOFTWARE EQP	423	500	0	500	500	0
130 035591 CHGS IT HARDWARE EQP	3222	3000	3,000	3,000	3,000	0
130 035700 SPECIAL DEPARTMENTAL EXPENSE	20040	22500	22,500	28,995	28,995	0
130 035900 TRANSPORTATION & TRAVEL	17132	20500	13,102	20,500	20,500	0
130 035990 CHGS FLEET TRANS/TRVL	596	1500	500	1,000	1,000	0
130 036100 UTILITIES	20567	23115	19,262	23,047	23,047	0
TOTAL SERVICES AND SUPPLIES	\$377237	\$553066	\$410,858	\$607,736	\$607,736	\$0
INTRAFUND TRANSFERS						
130 088000 COST APPLIED VARIOUS	-92836	-245400	-150,661	-252,400	-252,400	0
130 088001 C/A A-87	-953612	-1017843	-1,017,843	-1,119,487	-1,119,487	0
TOTAL INTRAFUND TRANSFERS	\$-1046448	\$-1263243	\$-1,168,504	\$-1,371,887	\$-1,371,887	\$0
TOTAL EXPENDITURES*****	\$-26657	\$20297	\$-50,468	\$-22,828	\$-22,828	\$0
MISCELLANEOUS REVENUES						
130 799300 MISCELLANEOUS REVENUE	105	0	105	0	0	0
130 799391 PRIOR PERIOD REV ADJUSTMENT	5323	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	\$5428	\$0	\$105	\$0	\$0	\$0
TOTAL REVENUES*****	\$5428	\$0	\$105	\$0	\$0	\$0
PERSONNEL EXP OVER (UNDER) REV	\$-32085	\$20297	\$-50,573	\$-22,828	\$-22,828	\$0

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

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
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UNIT TITLE: 140 ELECTION ADMIN & REGISTRATION
FUNCTION: GENERAL
ACTIVITY: ELECTIONS
FUND:0060 GENERAL

SALARIES AND BENEFITS						
140 011000 REGULAR SALARIES	343092	350843	334,231	345,540	345,540	0
140 011200 TERMINATION/SPECIAL PAY	531	15000	2,046	15,000	15,000	0
140 017000 EXTRA HELP	76835	125000	126,120	114,000	114,000	0
140 017502 OVERTIME PAY	4779	15000	10,337	10,000	10,000	0
140 017509 HOLIDAY OVERTIME PAY	0	2000	1,720	2,000	2,000	0
140 017517 CELL/PDA COMM ALLOWANCE PROG	941	720	1,440	723	723	0
140 018100 EMPLOYER SHARE OASDI	27326	31471	28,202	30,543	30,543	0
140 018201 EMPLOYER SHARE RETIREMENT	47054	46053	43,943	46,885	46,885	0
140 018204 EMPLOYER SHARE DEFERRED COMP	4233	4125	4,125	4,375	4,375	0
140 018300 EMPLOYER SHARE HEALTH INSUR	94261	99366	99,512	105,168	105,168	0
140 018307 EMPLOYR SHR OTHER POST EMP BEN	3430	3509	3,333	6,911	6,911	0
140 018400 EMPLOYER SHR UNEMPLOYMENT INS	2425	3871	3,583	3,897	3,897	0
140 018500 WORKERS COMP EXPOSURE	4587	4485	4,515	4,298	4,298	0
140 018501 WORKERS COMP EXPERIENCE	-310	2712	2,712	4,835	4,835	0
TOTAL SALARIES AND BENEFITS	\$609184	\$704155	\$665,819	\$694,175	\$694,175	\$0
SERVICES AND SUPPLIES						
140 032300 CLOTHING/PERSONAL SUPPLIES XP	31	0	86	0	0	0
140 032500 COMMUNICATIONS EXPENSE	9477	10500	9,302	9,500	9,500	0
140 032591 CHGS IT COMM	3165	3500	3,347	3,500	3,500	0
140 032900 HOUSEHOLD EXPENSE	143	180	273	200	200	0
140 032992 CHGS FAC MGMT HSHLD XP	10121	10000	14,821	11,700	11,700	0
140 033102 INSUR XP LIABILITY EXPOSURE	408	478	461	459	459	0
140 033103 INSUR XP MISCELLANEOUS	1440	1650	1,650	4,913	4,913	0
140 033105 INSUR XP LIABILITY EXPERIENCE	0	0	0	46	46	0
140 033500 MAINTENANCE OF EQUIPMENT	126029	132000	124,540	130,300	130,300	0
140 033592 CHGS IT MNT HARD/SOFTWARE	4892	7000	7,000	9,000	9,000	0
140 033727 MNT STR ADA	0	1000	0	1,000	1,000	0
140 033791 CHGS FAC MGMT MAINT STR	3079	6500	10,230	14,000	14,000	0
140 034100 MEMBERSHIPS	868	900	1,145	1,200	1,200	0
140 034500 OFFICE EXPENSE	42615	38000	45,660	36,843	36,843	0
140 034526 OFFICE XP POSTAGE	36110	58000	6,855	22,000	22,000	0
140 034527 OFFICE XP PRINTING	6407	10000	6,048	6,000	6,000	0
140 034591 CHGS OC POSTAGE SVS	2509	4000	4,613	4,000	4,000	0
140 034592 CHGS OC OTHER MAIL SVS	795	800	779	800	800	0
140 034800 PROF & SPECIAL SERVICES	811	400	6,738	6,018	6,018	0
140 034818 PROF ELECTION SVS	22175	23500	38,425	24,000	24,000	0
140 034837 PROF PREEMPLOYMENT SVS	1433	3000	1,848	2,000	2,000	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
140 034892 CHGS IT PROFESSIONAL SVS	74340	105000	99,377	90,000	90,000	0
140 034900 PUBLICATIONS & LEGAL NOTICES	742	4000	2,143	3,000	3,000	0
140 035100 RENTS & LEASES OF EQUIPMENT	6514	7500	6,487	7,000	7,000	0
140 035300 RENTS & LEASES OF STRUCTURES	126792	126800	126,792	126,800	126,800	0
140 035500 MINOR EQUIPMENT	6553	2000	7,878	2,000	2,000	0
140 035526 MNR EQP VOTING EQP	0	16800	17,154	15,500	15,500	0
140 035590 CHGS IT SOFTWARE EQP	458	0	0	0	0	0
140 035591 CHGS IT HARDWARE EQP	6413	9000	31,414	13,000	13,000	0
140 035592 CHGS IT TELECOMM EQP	0	1000	1,000	1,000	1,000	0
140 035700 SPECIAL DEPARTMENTAL EXPENSE	0	504547	504,547	504,547	504,547	0
140 035744 SP DEPT XP ELECTION EXPENSES	142745	289000	211,966	142,000	142,000	0
140 035745 SP DEPT XP ELECTION WORKER FEE	46916	61500	81,470	50,000	50,000	0
140 035900 TRANSPORTATION & TRAVEL	21076	37000	43,717	29,000	29,000	0
140 035990 CHGS FLEET TRANS/TRVL	1614	2000	778	200	200	0
140 035999 TRN/TRV PY EE 1 DAY MEAL REIMB	26	0	16	0	0	0
140 036100 UTILITIES	19742	24000	23,028	25,000	25,000	0
TOTAL SERVICES AND SUPPLIES	\$726435	\$1501555	\$1,441,588	\$1,296,526	\$1,296,526	\$0
OTHER CHARGES						
140 050001 CENTRAL SERVICE COST A-87	9110	39291	39,291	73,984	73,984	0
140 050003 BUILDING & EQUIPMENT USE A-87	1028	1028	1,028	1,028	1,028	0
TOTAL OTHER CHARGES	\$10137	\$40319	\$40,319	\$75,012	\$75,012	\$0
TOTAL EXPENDITURES*****	\$1345756	\$2246029	\$2,147,726	\$2,065,713	\$2,065,713	\$0
INTERGOVERNMENTAL REVENUES						
140 560508 FED HELP AMERICA VOTE GRANT	0	504547	504,547	504,547	504,547	0
140 560509 FED HAVA EATD	0	20000	19,946	20,000	20,000	0
TOTAL INTERGOVERNMENTAL REVENUES	\$0	\$524547	\$524,493	\$524,547	\$524,547	\$0
CHARGES FOR SERVICES						
140 667000 ELECTION SERVICES	2588	3000	1,965	3,000	3,000	0
140 667100 CO CLERK SPECIAL ELECTION	33161	225000	238,096	20,000	20,000	0
140 667200 CANDIDATE FILING FEES	11717	0	0	17,000	17,000	0
140 667300 STATEMENT FOR QUALIFICATIONS	16245	10000	14,950	18,000	18,000	0
140 692700 REIMB MISC SERVICES	4287	5000	6,069	5,000	5,000	0
TOTAL CHARGES FOR SERVICES	\$67998	\$243000	\$261,080	\$63,000	\$63,000	\$0
MISCELLANEOUS REVENUES						
140 795100 PRIOR YEAR VOIDED WRTS/CHECKS	0	0	233	0	0	0

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
TOTAL MISCELLANEOUS REVENUES	\$0	\$0	\$233	\$0	\$0	\$0
TOTAL REVENUES*****	\$67998	\$767547	\$785,806	\$587,547	\$587,547	\$0
ELECTION ADMIN & REGISTRATION EXP OVER (UNDER) REV	\$1277758	\$1478482	\$1,361,920	\$1,478,166	\$1,478,166	\$0

IMPACT FEE ADMINISTRATION
Fund 0057 General, Budget Unit 157
Richard Simon, Director of Resource Management

PROGRAM DESCRIPTION

A public facilities impact fee schedule which sets public facility fees for all new development within the County, outside the incorporated areas, was approved and adopted by Ordinance by the Board of Supervisors on April 22, 2008. This budget unit was created to maintain the revenues and expenditures associated with the collection of impact fees.

BUDGET REQUESTS

The FY 2013-14 requested budget includes \$219,300 in revenue and \$5,500 in expenditures.

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 157 IMPACT FEE ADMIN FUNCTION: GENERAL ACTIVITY: PROPERTY MANAGEMENT FUND:0057 IMP MITIGATION FEE FND						
SERVICES AND SUPPLIES						
157 034309 MISC XP PRIOR PERIOD REV ADJ	6486	2000	2,000	1,000	1,000	0
157 034800 PROF & SPECIAL SERVICES	2515	3600	3,600	4,000	4,000	0
157 034807 PROF BANK SVS	575	600	600	500	500	0
TOTAL SERVICES AND SUPPLIES	\$9576	\$6200	\$6,200	\$5,500	\$5,500	\$0
OTHER FINANCING USES						
157 095169 TRAN OUT 169 CONSTRUCTION	170000	0	0	0	0	0
TOTAL OTHER FINANCING USES	\$170000	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES*****	\$179576	\$6200	\$6,200	\$5,500	\$5,500	\$0
REVENUE FROM MONEY & PROPERTY						
157 420000 INTEREST	0	0	1,874	1,000	1,000	0
157 420001 CHNG IN FAIR VALUE INVESTMENTS	-411	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$-411	\$0	\$1,874	\$1,000	\$1,000	\$0
CHARGES FOR SERVICES						
157 693036 CHARGES FOR SVS ADMIN FEES	3945	5100	5,100	5,100	5,100	0
157 693056 IMPACT FEE TRAFFIC FACILITIES	18375	20000	20,000	25,000	25,000	0
157 693057 IMPACT FEE FIRE PROTECT FAC	36420	43000	43,000	43,000	43,000	0
157 693058 IMPACT FEE ANIMAL CONTROL FAC	6127	6420	6,420	6,200	6,200	0
157 693059 IMPACT FEE GENERAL GOVT FAC	34971	40000	40,000	38,000	38,000	0
157 693066 IMPACT FEE PUBLIC PROTECT FAC	49080	55000	55,000	51,000	51,000	0
157 693067 IMPACT FEE PUBLIC HEALTH FAC	20946	24000	24,000	21,000	21,000	0
157 693068 IMPACT FEE LIBRARY FACILITIES	3709	4000	4,000	4,000	4,000	0
157 693069 IMPACT FEE SHERIFF FACILITIES	23679	26500	26,500	25,000	25,000	0
TOTAL CHARGES FOR SERVICES	\$197253	\$224020	\$224,020	\$219,300	\$218,300	\$0
TOTAL REVENUES*****	\$196842	\$224020	\$225,894	\$219,300	\$219,300	\$0
IMPACT FEE ADMIN EXP OVER (UNDER) REV	\$-17267	\$-217820	\$-219,694	\$-213,800	\$-213,800	\$0

INTERMOUNTAIN FAIR
Fund 0100 Intermountain Fair, Budget Unit 159
Robert Macfarlane, Interim Intermountain Fair Manager

PROGRAM DESCRIPTION

The Intermountain Fair is a County fair located in the town of McArthur, in eastern Shasta County. Funding for the Fair comes from gate admission fees, concession fees, and building rental fees. The Fair Manager is a County department head operating under the guidance of the Intermountain Fair Board, which is appointed by the Board of Supervisors. All regular and extra-help staff members are County employees.

BUDGET REQUESTS

The FY 2013-14 requested budget includes expenditures in the amount of \$314,644 and revenues in the amount of \$320,000. The Intermountain Fair Manager retired in 2012 and is working extra help to help defray the cost associated with the Fair.

SUMMARY OF RECOMMENDATIONS

The CEO recommended changes to the FY 2013-14 requested budget includes a decrease to Salaries and Benefits in the amount of \$3,718, an increase to Services and Supplies in the amount of \$321, and an increase to Other Charges in the amount of \$15,340. These changes result in a use of \$6,587 of fund balance.

PENDING ISSUES AND POLICY CONSIDERATIONS

In FY 2011-12 the California Department of Agriculture, Division of Fairs and Expositions funding was eliminated from the state budget. With the loss of this funding the Intermountain Fair can continue to operate without General Fund support for two to three more years due to a significant fund balance.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 159 INTERMOUNTAIN FAIR						
FUNCTION: GENERAL - PROMOTION						
ACTIVITY: PROMOTION						
FUND:0100 INTERMOUNTAIN FAIR						
SALARIES AND BENEFITS						
159 011000 REGULAR SALARIES	95965	91119	43,356	0	0	0
159 011200 TERMINATION/SPECIAL PAY	1139	0	9,660	0	0	0
159 017000 EXTRA HELP	43991	35000	67,000	100,000	100,000	0
159 018100 EMPLOYER SHARE OASDI	8503	7976	7,976	4,000	1,450	-2,550
159 018201 EMPLOYER SHARE RETIREMENT	15608	11741	5,690	0	0	0
159 018204 EMPLOYER SHARE DEFERRED COMP	6525	6500	3,250	0	0	0
159 018300 EMPLOYER SHARE HEALTH INSUR	11640	10110	4,603	0	0	0
159 018307 EMPLOYER SHR OTHER POST EMP BEN	952	912	912	912	0	-912
159 018400 EMPLOYER SHR UNEMPLOYMENT INS	880	1086	1,086	880	920	40
159 018500 WORKERS COMP EXPOSURE	1502	1113	1,113	1,113	882	-231
159 018501 WORKERS COMP EXPERIENCE	-252	163	191	163	98	-65
TOTAL SALARIES AND BENEFITS	\$186451	\$165720	\$144,837	\$107,068	\$103,350	\$-3,718
SERVICES AND SUPPLIES						
159 032100 AGRICULTURAL EXPENSE	492	300	300	500	500	0
159 032300 CLOTHING/PERSONAL SUPPLIES XP	26	0	18	0	0	0
159 032500 COMMUNICATIONS EXPENSE	6322	5400	5,400	6,500	6,500	0
159 032700 FOOD EXPENSE	398	500	432	400	400	0
159 032900 HOUSEHOLD EXPENSE	9002	10000	10,000	5,000	5,000	0
159 033102 INSUR XP LIABILITY EXPOSURE	133	119	119	119	94	-25
159 033103 INSUR XP MISCELLANEOUS	5648	5969	5,969	5,969	6,438	469
159 033105 INSUR XP LIABILITY EXPERIENCE	52	188	188	188	65	-123
159 033500 MAINTENANCE OF EQUIPMENT	2799	6000	6,000	6,000	6,000	0
159 033700 MAINTENANCE OF STRUCTURES	9700	2057	2,057	5,000	5,000	0
159 034100 MEMBERSHIPS	50	100	100	150	150	0
159 034500 OFFICE EXPENSE	2977	4500	4,500	4,500	4,500	0
159 034800 PROF & SPECIAL SERVICES	93777	75000	81,709	80,000	80,000	0
159 034807 PROF BANK SVS	3904	5000	5,000	5,000	5,000	0
159 034837 PROF PREEMPLOYMENT SVS	186	0	0	0	0	0
159 035100 RENTS & LEASES OF EQUIPMENT	2902	3000	3,000	3,000	3,000	0
159 035500 MINOR EQUIPMENT	100	500	2,467	0	0	0
159 035528 MINOR EQP SOFTWARE	0	237	0	250	250	0
159 035700 SPECIAL DEPARTMENTAL EXPENSE	25238	27060	34,156	20,000	20,000	0
159 035900 TRANSPORTATION & TRAVEL	2043	2000	2,334	0	0	0
159 036100 UTILITIES	47513	64980	64,980	65,000	65,000	0
TOTAL SERVICES AND SUPPLIES	\$213263	\$212910	\$228,729	\$207,576	\$207,897	\$321

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
OTHER CHARGES						
159 050001 CENTRAL SERVICE COST A-87	15468	23371	23,371	0	15,340	15,340
TOTAL OTHER CHARGES	\$15468	\$23371	\$23,371	\$0	\$15,340	\$15,340
TOTAL EXPENDITURES*****	\$415182	\$402001	\$396,937	\$314,644	\$326,587	\$11,943
REVENUE FROM MONEY & PROPERTY						
159 420000 INTEREST	3448	1000	1,826	1,000	1,000	0
159 420001 CHNG IN FAIR VALUE INVESTMENTS	-397	0	0	0	0	0
159 421200 RENTS/LEASES OF BUILDINGS	104265	150000	150,000	115,000	115,000	0
159 421601 INTERMOUNTAIN FAIR REVENUE	232361	222500	222,500	200,000	200,000	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$339676	\$373500	\$374,326	\$316,000	\$316,000	\$0
CHARGES FOR SERVICES						
159 692100 PHOTOCOPIES	129	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	\$129	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES						
159 792500 DONATIONS/CONTRIBUTIONS	3729	4000	5,111	4,000	4,000	0
TOTAL MISCELLANEOUS REVENUES	\$3729	\$4000	\$5,111	\$4,000	\$4,000	\$0
TOTAL REVENUES*****	\$343535	\$377500	\$379,437	\$320,000	\$320,000	\$0
INTERMOUNTAIN FAIR EXP OVER (UNDER) REV	\$71648	\$24501	\$17,500	\$-5,356	\$6,587	\$11,943

GENERAL RESERVE

Fund 0170 General Reserves, Budget Unit 160
Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

Governments should maintain a prudent level of financial resources to protect against reducing service levels or incurring debt because of temporary revenue shortfalls or unpredicted one-time expenditures. The General Reserve budget unit serves as the County's prudent reserve fund.

Administrative Policy 2-103, Budgetary Reserves, establishes a target balance of five percent of unrestricted General Fund resources. Each year, the County Executive Officer may recommend additions to or withdrawals from the Reserve in the County Final Budget. The General Reserve shall not be used to support recurring operating expenditures, and is the last resort in balancing the County budget.

The General Reserve fund is used as a resource for "dry period" financing for special districts under the Board of Supervisors as well as districts and/or agencies in the county. Requests for loans from General Reserve are reviewed by staff and presented to the Board of Supervisors for approval.

BUDGET REQUEST

The requested budget for General Reserve contains one revenue item; interest earnings (\$60,000). The current balance in the General Reserve is approximately \$10.1 million. This is 2.9 percent of total Government Funds appropriations (\$346 million).

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

In December 2009 the board authorized a \$2 million loan to Public Safety budget units to offset the loss of Public Safety Augmentation (Prop 172) revenue. A repayment plan was approved whereby one-half of any surplus Prop 172 receipts would be used to offset the loan. Accordingly, \$1,629,801.60 has been repaid; the balance remaining on this loan is \$370,198.40.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14

UNIT TITLE: 160 GENERAL RESERVES						
FUNCTION: GENERAL						
ACTIVITY: FINANCE						
FUND:0170 GENERAL RESERVES						
OTHER FINANCING USES						
160 095000 OPERATING TRANSFERS OUT	79713	0	0	0	0	0
TOTAL OTHER FINANCING USES	\$79713	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES*****	\$79713	\$0	\$0	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY						
160 420000 INTEREST	103181	60000	60,000	60,000	60,000	0
160 420001 CHNG IN FAIR VALUE INVESTMENTS	-4610	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$98571	\$60000	\$60,000	\$60,000	\$60,000	\$0
MISCELLANEOUS REVENUES						
160 799390 PRIOR PERIOD EXP ADJUSTMENT	2000000	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	\$2000000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$2098571	\$60000	\$60,000	\$60,000	\$60,000	\$0
GENERAL RESERVES EXP OVER (UNDER) REV	\$-2018858	\$-60000	\$-60,000	\$-60,000	\$-60,000	\$0

ACCUMULATED CAPITAL OUTLAY
Fund 0040 Accumulative Capital Outlay, Budget Unit 161
Lawrence G. Lees, County Executive Officer

PROGRAM DESCRIPTION

The Accumulated Capital Outlay (ACO) budget unit was established for the designation of funds to be held in reserve for future capital projects. This reserve provides resources for capital programs that would otherwise adversely impact the County General Fund.

BUDGET REQUEST

The FY 2013-14 requested budget appropriates \$50,000, a transfer out for the completion of the roof repairs to the Mental Health Building which were approved in 2012-13.

SUMMARY OF RECOMMENDATIONS

The CEO requested 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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 161 ACCUMULATED CAPITAL OUTLAY FUNCTION: GENERAL - CAPITAL PROJECTS ACTIVITY: PLANT ACQUISITION FUND:0040 ACCUMULATIVE CAPITAL OUTLAY						
OTHER FINANCING USES						
161 095297 TRANS OUT ANIMAL CONTROL	0	2,800,000	2,666,282	0	0	0
161 095410 TRAN OUT MENTAL HEALTH	3,632	371,295	266,740	50,000	50,000	0
TOTAL OTHER FINANCING USES	\$3,632	\$3,171,295	\$2,933,022	\$50,000	\$50,000	\$0
TOTAL EXPENDITURES*****	\$3,632	\$3,171,295	\$2,933,022	\$50,000	\$50,000	\$0
REVENUE FROM MONEY & PROPERTY						
161 420000 INTEREST	25,267	0	6,005	0	0	0
161 420001 CHNG IN FAIR VALUE INVESTMENTS	-2,739	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$22,528	\$0	\$6,005	\$0	\$0	\$0
TOTAL REVENUES*****	\$22,528	\$0	\$6,005	\$0	\$0	\$0
ACCUMULATED CAPITAL OUTLAY EXP OVER (UNDER) REV	\$-18,896	\$3,171,295	\$2,927,017	\$50,000	\$50,000	\$0