

GENERAL REVENUE AND TRANSFERS

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

PROGRAM DESCRIPTION

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (transfers-out) and required matching funds provided to other operating funds, such as County Fire, Health and Human Services (Mental Health, Public Health and Social Services), Public Safety and Resource Management. Two budgets have been moved to the General Fund and no longer receive a General Fund transfer; the Library and the County Indigent budgets.

SUMMARY OF RECOMMENDATIONS

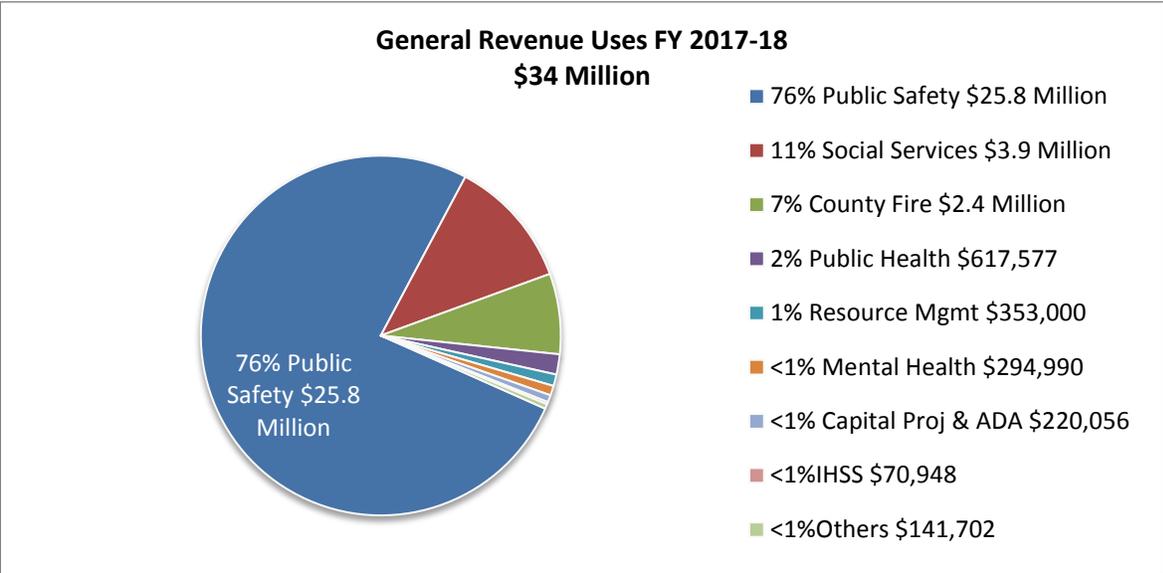
As recommended this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments were instructed to submit status quo budgets that kept the General Fund contribution flat for FY 2017-18. Recommended appropriations total slightly under \$34 million, a decrease of \$1.0 million (3 percent) when compared with the adjusted FY 2016-17 budget.

Also recommended is \$125,160 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

TRANSFERS OUT

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 (\$25.8 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 (\$3.9 million.)

GENERAL REVENUE USES FY 2017-18		
Public Safety	\$ 25,859,561	76.12%
Social Services	\$ 3,955,297	11.64%
County Fire	\$ 2,458,313	7.24%
Public Health	\$ 617,577	1.82%
Resource Mgmt	\$ 353,000	1.04%
Mental Health	\$ 294,990	0.87%
Capital Proj & ADA	\$ 220,056	0.65%
IHSS	\$ 70,948	0.21%
Others	\$ 141,742	0.42%
Total	\$ 33,971,484	100.00%



REVENUES

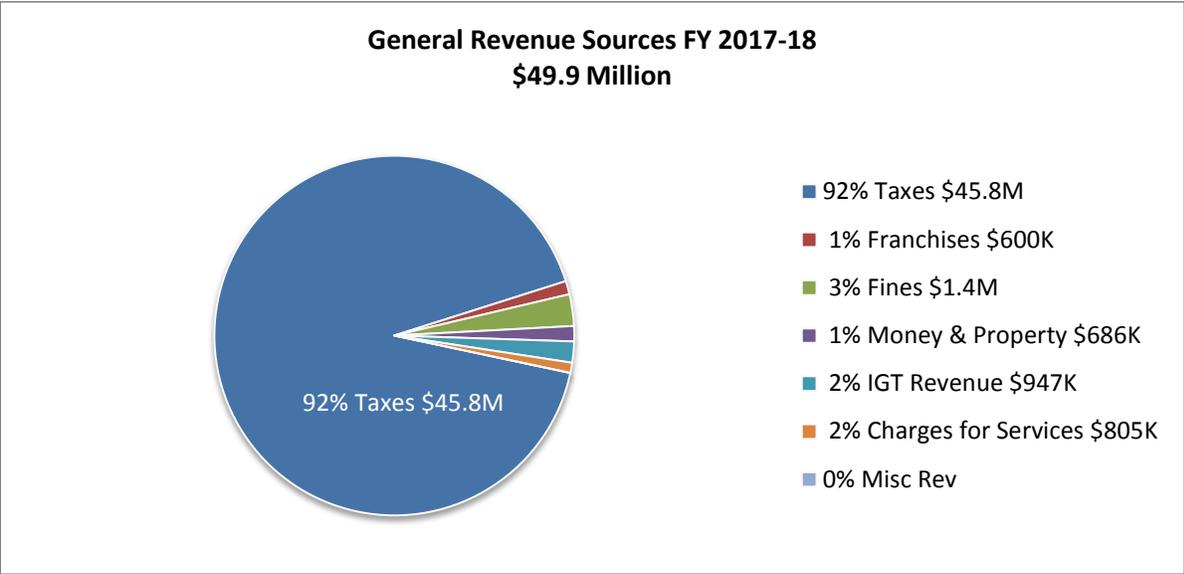
Total recommended General Fund discretionary revenue is \$49.9 million, an decrease of \$305,500, or less than one percent compared to the FY 2016-17 adjusted budget. Total revenue continues to underperform in all aspects; Interest earnings are still weak, \$175,000 is anticipated on investments, and \$500,000 from prepayment of PERS interest on unfunded pension liabilities. Of note, Interest earnings are down from a high of \$2.4 million in FY 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.

The following chart illustrates revenue by source or type recognized by the General Purpose Revenue budget unit:

General Revenue Sources 2017-18		
92% Taxes \$45.8M	\$ 45,818,000	92%
1% Franchises \$600K	600,000	1%
3% Fines \$1.4M	1,420,000	3%
1% Money & Property \$686K	686,300	1%
2% IGT Revenue \$947K	947,000	2%
2% Charges for Services \$805K	455,000	1%
0% Misc Rev	0	0%
Grand Total \$49,978,500	\$ 49,926,300	100%

Select Revenues FY 2017-18	
Property Tax	\$ 16,000,000
Property Tax in Lieu of VLF	19,000,000
Sales Tax	2,700,000
Interest	175,000
TOT	750,000
Sales Tax in Lieu of VLF	-
All Others	11,301,300
Total	\$ 49,926,300
Plus <Minus>	\$ 44,500
Percent Change	0.09%



PENDING ISSUES AND POLICY CONSIDERATIONS

The FY 2017-18 Recommended Budget relies on use of General Fund/fund balance carryover (\$9 million) which results from a combination of spending reductions and revenue growth. Absent growth in our major discretionary revenues, future spending plans may require reductions in the level of General Fund support to Central Government and benefitting departments outside the General Fund.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 100 - NON-PROG REV/TRANS OUT (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 100 TAXES					
101000 CURRENT SECURED TAXES	\$15,620,395	\$16,356,130	\$16,000,000	\$16,000,000	\$16,000,000
101001 CURRENT UNITARY TAXES	\$2,545,554	\$2,607,532	\$2,400,000	\$2,400,000	\$2,400,000
101011 CURR SEC TAX DEL ADV TEETER	\$258,908	\$256,017	\$200,000	\$200,000	\$200,000
101012 RDA RESIDUAL PROP TAX HS34188	\$79,785	\$152,500	\$0	\$0	\$0
101013 RDA 1290 PT PROP TX HS33607.5	\$3,265,035	\$3,582,403	\$3,000,000	\$3,000,000	\$3,000,000
101014 RDA OTHER MONEY HS34179	\$0	\$93,724	\$0	\$0	\$0
101100 SUPPLEMENTAL TAXES CURRENT	\$193,426	\$227,735	\$150,000	\$150,000	\$150,000
101111 SUPPLEMENTAL TAXES CURR TEETER	\$21,849	\$23,198	\$10,000	\$10,000	\$10,000
102000 CURRENT UNSECURED TAXES	\$812,708	\$813,120	\$800,000	\$800,000	\$800,000
103010 SUPPLEMENTAL TAXES PRIOR	\$863	\$551	\$1,000	\$1,000	\$1,000
104000 PRIOR YEAR UNSECURED TAXES	\$9,009	\$6,778	\$7,000	\$7,000	\$7,000
106000 SALES & USE TAX	\$2,921,929	\$3,815,455	\$2,700,000	\$2,700,000	\$2,700,000
108000 DOCUMENTARY TRANSFER TAX	\$762,943	\$826,901	\$500,000	\$500,000	\$500,000
109000 TRANSIENT OCCUPANCY TAXES	\$901,299	\$1,010,746	\$750,000	\$750,000	\$750,000
109100 TIMBER YIELD TAXES	\$207,249	\$263,763	\$300,000	\$300,000	\$300,000
109101 PROPERTY TAX IN-LIEU OF VLF	\$19,301,461	\$20,292,505	\$19,000,000	\$19,000,000	\$19,000,000
TAXES	\$46,902,418	\$50,329,065	\$45,818,000	\$45,818,000	\$45,818,000
Category: 200 LICENSES, PERMITS & FRANCHISES					
215000 FRANCHISES	\$752,177	\$755,735	\$600,000	\$600,000	\$600,000
LICENSES, PERMITS & FRANCHISES	\$752,177	\$755,735	\$600,000	\$600,000	\$600,000
Category: 300 FINES, FORFEITURES & PENALTIES					
319104 CIVIL PENALTIES	\$36	\$0	\$0	\$0	\$0
323000 TAX DELINQUENT PENALTIES	\$656,791	\$543,180	\$200,000	\$200,000	\$200,000
323001 TEETER DEL PEN & INT	\$1,331,787	\$1,396,058	\$1,200,000	\$1,200,000	\$1,200,000
323002 PENALTIES FAILURE TO FILE CIO	\$443	\$16,557	\$3,000	\$3,000	\$3,000
323004 TEETER REDEMPTION FEES	\$16,470	\$18,210	\$17,000	\$17,000	\$17,000
323006 PENALTY R&T 463	\$414	\$3,625	\$0	\$0	\$0
FINES, FORFEITURES & PENALTIES	\$2,005,943	\$1,977,632	\$1,420,000	\$1,420,000	\$1,420,000
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$292,705	\$494,396	\$175,000	\$175,000	\$175,000
420115 EARNINGS PERS PREPAY ER SHARE	\$673,166	\$767,703	\$500,000	\$500,000	\$500,000
421100 LAND RENT	\$10,399	\$10,399	\$10,400	\$10,400	\$10,400
421200 RENTS/LEASES OF BUILDINGS	\$900	\$337	\$900	\$900	\$900
REVENUE FROM MONEY & PROPERTY	\$977,171	\$1,272,837	\$686,300	\$686,300	\$686,300
Category: 500 INTERGOVERNMENTAL REVENUES					
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$60,069	\$66,781	\$60,000	\$60,000	\$60,000
529000 STATE LATOUR FOREST	\$6,371	\$6,699	\$0	\$0	\$0
529200 STATE OTHER IN-LIEU TAX	\$7,467	\$6,116	\$0	\$0	\$0

Budget Unit: 100 - NON-PROG REV/TRANS OUT (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
529201 ST IN-LIEU LOCAL SALES/USE TAX	\$637,827	\$0	\$0	\$0	\$0
546000 STATE HOMEOWNERS EXEMPTION	\$285,865	\$283,158	\$250,000	\$250,000	\$250,000
547500 STATE MANDATED COST REIMB	\$342,126	\$334,894	\$0	\$0	\$0
547800 STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000	\$337,000
549649 STATE INTEREST/PENALTY	\$522,216	\$43	\$0	\$0	\$0
559100 FEDERAL PROPERTY IN-LIEU TAXES	\$1,800,660	\$1,700,446	\$300,000	\$300,000	\$300,000
INTERGOVERNMENTAL REVENUES	\$3,999,604	\$2,735,139	\$947,000	\$947,000	\$947,000
Category: 600 CHARGES FOR SERVICES					
668317 S/A WILLIAMSON ACT GC51244.3	\$106,121	\$112,657	\$75,000	\$75,000	\$75,000
684700 COLLECTORS FEES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
692200 REIMBURSE TRAVEL	\$0	\$52	\$0	\$0	\$0
692220 EMPLOYEE RETIRE ADMIN FEE	\$769,325	\$780,070	\$350,000	\$350,000	\$350,000
CHARGES FOR SERVICES	\$905,446	\$922,781	\$455,000	\$455,000	\$455,000
Category: 700 MISCELLANEOUS REVENUES					
799215 UNCLAIMED MONEY	\$0	\$13,817	\$0	\$0	\$0
799300 MISCELLANEOUS REVENUE	\$2,661	\$3,739	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$2,160	\$0	\$0	\$0
799391 PRIOR PERIOD REV ADJUSTMENT	\$72,923	\$24,048	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$75,584	\$43,764	\$0	\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800161 TRANS IN ACCUM CAPITAL OUTLAY	\$0	\$1,000,000	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$0	\$1,000,000	\$0	\$0	\$0
Total Revenues:	\$55,618,347	\$59,036,955	\$49,926,300	\$49,926,300	\$49,926,300
Category: 030 SERVICES AND SUPPLIES					
033727 MNT STR ADA	\$12,048	\$49,031	\$115,000	\$115,000	\$115,000
034300 MISCELLANEOUS EXPENSE	\$19,009	\$0	\$100,000	\$100,000	\$100,000
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$10	\$0	\$0	\$0
034806 PROF AUDIT SVS	\$10,819	\$15,190	\$25,000	\$25,000	\$25,000
SERVICES AND SUPPLIES	\$41,877	\$64,232	\$240,000	\$240,000	\$240,000
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$509	\$24	\$200	\$200	\$200
051388 CONTR TO IHSS	\$68,882	\$70,947	\$70,948	\$70,948	\$70,948
OTHER CHARGES	\$69,391	\$70,972	\$71,148	\$71,148	\$71,148
Category: 095 OTHER FINANCING USES					
095161 TRAN OUT ACCUM CAPITAL OUTLAY	\$10,000,000	\$0	\$0	\$0	\$0

Budget Unit: 100 - NON-PROG REV/TRANS OUT (FUND 0060)

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095166 TRANS OUT CAPITAL PROJECTS	\$79,133	\$86,270	\$105,056	\$105,056	
095227 TRAN OUT DISTRICT ATTORNEY	\$3,587,866	\$3,775,099	\$3,801,832	\$3,801,832	
095235 TRAN OUT SHERIFF	\$4,984,045	\$5,334,621	\$5,334,622	\$5,334,622	
095236 TRAN OUT BOATING SAFETY	\$103,599	\$124,130	\$124,130	\$124,130	
095246 TRAN OUT DETENTION ANNEX	\$15,224	\$15,224	\$15,224	\$15,224	
095260 TRAN OUT JAIL	\$8,753,799	\$9,162,474	\$9,162,475	\$9,162,475	
095261 TRAN OUT BURNEY SUBSTATION	\$1,405,389	\$1,500,285	\$1,500,286	\$1,500,286	
095262 TRAN OUT JUVENILE HALL	\$2,588,901	\$2,684,264	\$2,684,264	\$2,684,264	
095263 TRAN OUT PROBATION	\$1,248,497	\$1,330,670	\$1,330,670	\$1,330,670	
095282 TRAN OUT BUILDING INSPECTION	\$298,570	\$121,158	\$0	\$0	
095286 TRAN OUT PLANNING	\$633,942	\$732,892	\$353,000	\$353,000	
095287 TRAN OUT CORONER	\$918,621	\$977,555	\$977,555	\$977,555	
095288 TRAN OUT CENTRAL DISPATCH	\$898,238	\$928,503	\$928,503	\$928,503	
095301 TRAN OUT ROADS	\$0	\$1,000,000	\$0	\$0	
095402 TRAN OUT ENVIRONMENTAL HEALTH	\$125,689	\$125,689	\$0	\$0	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$276,777	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$28,986	\$34,110	\$34,849	\$34,849	
095412 TRAN OUT SCHC CMSP	\$155,063	\$149,938	\$443,569	\$443,569	
095417 TRAN OUT CA CHILD SERVICES	\$135,105	\$139,158	\$139,159	\$139,159	
095422 TRAN OUT SUBSTANCE ABUSE	\$3,195	\$3,195	\$3,195	\$3,195	
095425 TRAN OUT MH PERINATAL	\$15,017	\$15,017	\$15,017	\$15,017	
095501 TRAN OUT SOCIAL SERVICES	\$1,038,735	\$1,038,735	\$1,038,735	\$1,038,735	
095541 TRAN OUT CASH AID GRANTS	\$2,916,561	\$2,916,561	\$2,916,562	\$2,916,562	
095592 TRAN OUT HOUSING HOME IPP	\$0	\$16,542	\$16,542	\$16,542	
096391 TRAN OUT FIRE ZONE #1	\$2,143,993	\$2,458,313	\$2,458,313	\$2,458,313	
OTHER FINANCING USES	\$42,354,951	\$34,947,188	\$33,660,336	\$33,660,336	
Total Expenditures/Appropriations:	\$42,466,220	\$35,082,393	\$33,971,484	\$33,971,484	
Net Cost:	(\$13,152,127)	(\$23,954,562)	(\$15,954,816)	(\$15,954,816)	

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
David Kehoe; Chair, Board of Supervisors

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 2017-18 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 \$44,006 compared to their 2016-17 adjusted budget, primarily due to an increase in Central Service Cost A-87.

Board memberships requested for FY 2017-18 total \$37,000, and include the following organizations: Regional Council of Rural Counties (RCRC), National Forest Counties and Schools Coalition (NFCSC), California State Association of Counties (CSAC), National Association of Counties, and National California Water Association. Membership and participation in these organizations is essential to the mission of the Board.

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

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 101 - BOARD OF SUPERVISORS (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 600 CHARGES FOR SERVICES					
692200 REIMBURSE TRAVEL	\$577	\$935	\$0	\$0	

CHARGES FOR SERVICES	\$577	\$935	\$0	\$0	
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Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$428	\$1,901	\$0	\$0	
799850 REIMB MISC COSTS	\$0	\$18	\$0	\$0	

MISCELLANEOUS REVENUES	\$428	\$1,919	\$0	\$0	
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Total Revenues:	\$1,005	\$2,855	\$0	\$0	
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Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$269,598	\$268,569	\$267,540	\$267,540	
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,078	\$4,020	\$2,880	\$2,880	
018100 EMPLOYER SHARE FICA	\$20,399	\$20,224	\$20,688	\$20,688	
018201 EMPLOYER SHARE RETIREMENT	\$34,461	\$32,487	\$38,710	\$38,710	
018300 EMPLOYER SHARE HEALTH INSUR	\$59,084	\$57,793	\$56,385	\$56,385	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$8,087	\$8,057	\$8,027	\$8,027	
018500 WORKERS COMP EXPOSURE	\$3,477	\$3,742	\$3,405	\$3,405	
018501 WORKERS COMP EXPERIENCE	\$1,176	\$0	\$0	\$0	

SALARIES AND BENEFITS	\$401,362	\$394,894	\$397,635	\$397,635	
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Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,957	\$2,078	\$2,500	\$2,500	
032590 CHGS FAC MGMT COMM	\$45	\$42	\$46	\$46	
032591 CHGS IT COMM	\$1,402	\$1,486	\$1,607	\$1,607	
032700 FOOD EXPENSE	\$0	\$141	\$500	\$500	
032900 HOUSEHOLD EXPENSE	\$47	\$77	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$3,470	\$3,475	\$3,611	\$3,611	
033102 INSUR XP LIABILITY EXPOSURE	\$1,047	\$1,109	\$985	\$985	
033103 INSUR XP MISCELLANEOUS	\$576	\$580	\$539	\$539	
033592 CHGS IT MNT HARD/SOFTWARE	\$598	\$747	\$9,189	\$9,189	
033791 CHGS FAC MGMT MAINT STR	\$3,491	\$4,844	\$3,661	\$3,661	
034100 MEMBERSHIPS	\$40,960	\$35,960	\$37,000	\$37,000	
034500 OFFICE EXPENSE	\$1,296	\$4,264	\$3,000	\$3,000	
034591 CHGS OC POSTAGE SVS	\$54	\$74	\$100	\$100	
034592 CHGS OC OTHER MAIL SVS	\$956	\$1,170	\$1,193	\$1,193	
034800 PROF & SPECIAL SERVICES	\$1,145	\$1,222	\$2,000	\$2,000	
034890 CHGS FAC MGMT PROF SVS	\$188	\$175	\$106	\$106	
034892 CHGS IT PROFESSIONAL SVS	\$11,383	\$10,942	\$11,023	\$11,023	

Budget Unit: 101 - BOARD OF SUPERVISORS (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034900 PUBLICATIONS & LEGAL NOTICES	\$80	\$0	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$690	\$614	\$800	\$800	\$800
035500 MINOR EQUIPMENT	\$136	\$33	\$50	\$50	\$50
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$500	\$500	\$500
035591 CHGS IT HARDWARE EQP	\$530	\$191	\$2,000	\$2,000	\$2,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$93	(\$375)	\$5,000	\$5,000	\$5,000
035900 TRANSPORTATION & TRAVEL	\$12,969	\$13,592	\$45,000	\$45,000	\$45,000
036100 UTILITIES	\$6,225	\$6,799	\$9,000	\$9,000	\$9,000
SERVICES AND SUPPLIES	\$89,349	\$89,253	\$139,510	\$139,510	\$139,510
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$9,699	\$32,048	\$41,073	\$41,073	\$41,073
050003 BUILDING & EQUIP COST PLAN CHG	\$12,483	\$8,085	\$42,420	\$42,420	\$42,420
050800 TAXES & ASSESSMENTS	\$7	\$7	\$20	\$20	\$20
OTHER CHARGES	\$22,190	\$40,142	\$83,513	\$83,513	\$83,513
Total Expenditures/Appropriations:	\$512,903	\$524,290	\$620,658	\$620,658	\$620,658
Net Cost:	\$511,897	\$521,435	\$620,658	\$620,658	\$620,658

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

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 2017-18 request is for a Net County Contribution of \$191,304. Salaries and Benefits show a decrease due to new staff at lower ranges. There are no planned vacancies in this budget unit. Services and Supplies are status quo. The A-87 cost reimbursement has recovered from the negative roll forward attributable to refunding of the long-term debt on the Administration Center.

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 is prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 102 - COUNTY ADMIN OFFICE (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 700 MISCELLANEOUS REVENUES					
799215 UNCLAIMED MONEY	\$0	\$14	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,533	\$2,274	\$0	\$0	\$0
799850 REIMB MISC COSTS	\$40	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$1,573	\$2,288	\$0	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$0	\$366	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$366	\$0	\$0	\$0
Total Revenues:	\$1,573	\$2,654	\$0	\$0	\$0
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$692,807	\$693,385	\$704,842	\$704,842	\$704,842
011200 TERMINATION/SPECIAL PAY	\$0	\$54,278	\$15,000	\$15,000	\$15,000
017000 EXTRA HELP	\$0	\$1,102	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,059	\$2,511	\$2,280	\$2,280	\$2,280
018100 EMPLOYER SHARE FICA	\$45,775	\$49,435	\$49,863	\$49,863	\$49,863
018201 EMPLOYER SHARE RETIREMENT	\$108,888	\$115,771	\$123,039	\$123,039	\$123,039
018204 EMPLOYER SHARE DEFERRED COMP	\$9,117	\$9,058	\$9,000	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$91,302	\$85,362	\$95,575	\$95,575	\$95,575
018307 EMPLOYR SHR OTHER POST EMP BEN	\$20,783	\$20,795	\$21,146	\$21,146	\$21,146
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$3,894	\$2,916	\$2,259	\$2,259	\$2,259
018500 WORKERS COMP EXPOSURE	\$8,866	\$10,388	\$9,155	\$9,155	\$9,155
018501 WORKERS COMP EXPERIENCE	\$1,920	\$0	\$0	\$0	\$0
SALARIES AND BENEFITS	\$985,416	\$1,045,006	\$1,032,159	\$1,032,159	\$1,032,159
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$2,849	\$2,240	\$3,000	\$3,000	\$3,000
032590 CHGS FAC MGMT COMM	\$154	\$144	\$156	\$156	\$156
032591 CHGS IT COMM	\$1,430	\$1,547	\$1,707	\$1,707	\$1,707
032700 FOOD EXPENSE	\$0	\$0	\$100	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$55	\$47	\$100	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$11,829	\$11,848	\$12,750	\$12,750	\$12,750
033102 INSUR XP LIABILITY EXPOSURE	\$2,670	\$3,082	\$2,608	\$2,608	\$2,608
033103 INSUR XP MISCELLANEOUS	\$1,704	\$1,747	\$1,631	\$1,631	\$1,631
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100	\$100
033592 CHGS IT MNT HARD/SOFTWARE	\$598	\$747	\$825	\$825	\$825
033791 CHGS FAC MGMT MAINT STR	\$11,322	\$14,840	\$13,000	\$13,000	\$13,000
034100 MEMBERSHIPS	\$1,438	\$1,588	\$1,500	\$1,500	\$1,500
034500 OFFICE EXPENSE	\$3,983	\$7,077	\$7,000	\$7,000	\$7,000

Budget Unit: 102 - COUNTY ADMIN OFFICE (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034527 OFFICE XP PRINTING	\$1,318	\$1,381	\$2,000	\$2,000	
034590 CHGS OC PHOTOCOPY SVS	\$1,374	\$786	\$694	\$694	
034591 CHGS OC POSTAGE SVS	\$1,365	\$1,284	\$1,836	\$1,836	
034592 CHGS OC OTHER MAIL SVS	\$1,118	\$1,245	\$1,325	\$1,325	
034800 PROF & SPECIAL SERVICES	\$20,388	\$19,214	\$20,600	\$20,600	
034837 PROF PREEMPLOYMENT SVS	\$2,760	\$8	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$643	\$783	\$362	\$362	
034892 CHGS IT PROFESSIONAL SVS	\$15,127	\$16,848	\$22,717	\$22,717	
034900 PUBLICATIONS & LEGAL NOTICES	\$166	\$128	\$300	\$300	
035100 RENTS & LEASES OF EQUIPMENT	\$1,367	\$1,216	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$596	\$116	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$1,011	\$420	\$1,200	\$1,200	
035591 CHGS IT HARDWARE EQP	\$5,340	\$3,541	\$5,000	\$5,000	
035592 CHGS IT TELECOMM EQP	\$55	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,040	\$375	\$500	\$500	
035900 TRANSPORTATION & TRAVEL	\$10,598	\$13,563	\$12,000	\$12,000	
035990 CHGS FLEET TRANS/TRVL	\$0	\$0	\$200	\$200	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$331	\$708	\$800	\$800	
036100 UTILITIES	\$21,227	\$23,182	\$30,000	\$30,000	
SERVICES AND SUPPLIES	\$125,070	\$130,917	\$147,611	\$147,611	
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$27	\$27	\$50	\$50	
OTHER CHARGES	\$27	\$27	\$50	\$50	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$972,435)	(\$1,095,025)	(\$1,371,124)	(\$1,371,124)	
INTRAFUND TRANSFERS	(\$972,435)	(\$1,095,025)	(\$1,371,124)	(\$1,371,124)	
Total Expenditures/Appropriations:	\$138,078	\$80,925	(\$191,304)	(\$191,304)	
Net Cost:	\$136,505	\$78,271	(\$191,304)	(\$191,304)	

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

PROGRAM DESCRIPTION

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

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

The COB maintains the Conflict of Interest Code and Statement of Economic Interest forms for various committees and boards. The COB serves as the clerk of the Board of Supervisors, Air Pollution Control Board, Employee Appeals Board, Animal Control Hearings, and the Mayors' City Selection Committee. The COB also schedules and provides administrative support for Nuisance Abatement Hearings and Intermediate Disciplinary Hearings.

BUDGET REQUESTS

The COB requests a status quo budget utilizing projected net county cost savings in the amount of \$19,349 (5.7 percent) compared to the FY 2016-17 Adjusted Budget and applying these savings towards the budget increases in the amount \$15,385 (4.5 percent) in the FY 2017-18 Requested Budget.

Salaries and Benefits have increased by 5.1 percent, Services and Supplies have increased by 0.6 percent, and A-87 charges increased by 8.2 percent from the FY 2016-17 Adjusted Budget. The COB continues its work to convert to an online agenda and staff report management system. These costs should stabilize as old systems are terminated when the new systems become stable. Revenue remains status quo.

SUMMARY OF RECOMMENDATIONS

The CEO recommends increases in Salaries and Benefits and Services and Supplies for a net increase of \$64,162, primarily due to moving one Full-Time Equivalent position from the CAO budget to the COB budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget is prepared by the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 103 - CLERK OF THE BOARD (FUND 0060)

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 600 CHARGES FOR SERVICES					
664500 PROPERTY TAX ADMIN FEE	\$2,834	\$2,606	\$2,500	\$2,500	\$2,500
676100 BOARD APPEALS	\$100	\$0	\$0	\$0	\$0
679900 WILLIAMSON ACT HANDLING FEE	\$105	\$0	\$0	\$0	\$0
692100 PHOTOCOPIES	\$2	\$145	\$0	\$0	\$0
692460 BOS PUBLIC HEARING PROCESS FEE	\$1,145	\$65	\$0	\$0	\$0
CHARGES FOR SERVICES	\$4,187	\$2,817	\$2,500	\$2,500	\$2,500
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$974	\$1,534	\$0	\$0	\$0
799850 REIMB MISC COSTS	\$0	\$93	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$974	\$1,628	\$0	\$0	\$0
Total Revenues:	\$5,161	\$4,445	\$2,500	\$2,500	\$2,500
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$113,365	\$109,928	\$153,479	\$153,479	\$153,479
011200 TERMINATION/SPECIAL PAY	\$2,228	\$0	\$500	\$500	\$500
018100 EMPLOYER SHARE FICA	\$8,515	\$8,109	\$11,780	\$11,780	\$11,780
018201 EMPLOYER SHARE RETIREMENT	\$18,115	\$18,676	\$27,499	\$27,499	\$27,499
018205 EMPLOYER SHARE 401A	\$0	\$0	\$308	\$308	\$308
018300 EMPLOYER SHARE HEALTH INSUR	\$27,113	\$22,467	\$40,001	\$40,001	\$40,001
018307 EMPLOYR SHR OTHER POST EMP BEN	\$3,400	\$3,297	\$4,605	\$4,605	\$4,605
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$637	\$459	\$491	\$491	\$491
018500 WORKERS COMP EXPOSURE	\$1,462	\$1,508	\$1,931	\$1,931	\$1,931
018501 WORKERS COMP EXPERIENCE	\$888	\$352	\$0	\$0	\$0
SALARIES AND BENEFITS	\$175,726	\$164,800	\$240,594	\$240,594	\$240,594
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,887	\$1,687	\$1,800	\$1,800	\$1,800
032590 CHGS FAC MGMT COMM	\$78	\$73	\$79	\$79	\$79
032591 CHGS IT COMM	\$603	\$654	\$724	\$724	\$724
032900 HOUSEHOLD EXPENSE	\$63	\$45	\$100	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$6,040	\$6,049	\$6,285	\$6,285	\$6,285
033102 INSUR XP LIABILITY EXPOSURE	\$440	\$447	\$561	\$561	\$561
033103 INSUR XP MISCELLANEOUS	\$816	\$823	\$991	\$991	\$991
033592 CHGS IT MNT HARD/SOFTWARE	\$299	\$373	\$378	\$378	\$378
033791 CHGS FAC MGMT MAINT STR	\$5,561	\$6,565	\$6,000	\$6,000	\$6,000
034100 MEMBERSHIPS	\$250	\$725	\$600	\$600	\$600
034500 OFFICE EXPENSE	\$2,510	\$5,081	\$6,000	\$6,000	\$6,000
034590 CHGS OC PHOTOCOPY SVS	\$0	\$0	\$554	\$554	\$554

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

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034591 CHGS OC POSTAGE SVS	\$976	\$1,015	\$454	\$454	
034592 CHGS OC OTHER MAIL SVS	\$954	\$1,189	\$1,229	\$1,229	
034800 PROF & SPECIAL SERVICES	\$1,600	\$1,500	\$2,000	\$2,000	
034837 PROF PREEMPLOYMENT SVS	\$182	\$324	\$200	\$200	
034849 PROF TECHNOLOGICAL SVS	\$8,000	\$12,012	\$12,000	\$12,000	
034890 CHGS FAC MGMT PROF SVS	\$328	\$306	\$183	\$183	
034892 CHGS IT PROFESSIONAL SVS	\$10,588	\$11,060	\$14,000	\$14,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$1,390	\$229	\$5,000	\$5,000	
035100 RENTS & LEASES OF EQUIPMENT	\$761	\$677	\$1,000	\$1,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,981	\$751	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$157	\$1,039	\$150	\$150	
035528 MINOR EQP SOFTWARE	\$3,499	\$12,574	\$17,000	\$17,000	
035590 CHGS IT SOFTWARE EQP	\$606	\$254	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$1,871	\$2,908	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$0	\$0	\$3,000	\$3,000	
035900 TRANSPORTATION & TRAVEL	\$0	\$553	\$2,000	\$2,000	
035941 TRANS/TRVL MILEAGE	\$0	\$0	\$500	\$500	
036100 UTILITIES	\$10,838	\$11,837	\$18,475	\$18,475	
SERVICES AND SUPPLIES	\$62,288	\$80,762	\$105,263	\$105,263	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$28,944	\$54,416	\$31,681	\$31,681	
050003 BUILDING & EQUIP COST PLAN CHG	\$23,404	\$15,349	\$43,774	\$43,774	
050800 TAXES & ASSESSMENTS	\$13	\$13	\$22	\$22	
OTHER CHARGES	\$52,363	\$69,779	\$75,477	\$75,477	
Total Expenditures/Appropriations:	\$290,377	\$315,342	\$421,334	\$421,334	
Net Cost:	\$285,215	\$310,897	\$418,834	\$418,834	

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

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2017-18 budget request for the Auditor-Controller reflects an increase in Net County Cost (\$617,822) that corresponds to the transfer of responsibility for the County's actuarial services contract in the amount of \$29,500. This contract was previously accounted for in the CAO's Miscellaneous General budget unit. There are no new positions requested or any unfunded vacancies in the total Salaries and Benefits projections.

The Services and Supplies category includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's automated financial management system (OneSolution).

The Auditor-Controller's FY 2017-18 budget request includes appropriations of \$3.4 million, offset by A-87 cost reimbursement (\$2.6 million) and revenue (\$242,051).

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the Auditor-Controller.

PENDING ISSUES AND POLICY CONSIDERATIONS

The Auditor Controller is a central service department that provides support services to county departments and select special districts. The A-87 Cost Plan is the mechanism to recover expenses incurred two years in arrears. The recovery of costs through the Cost Plan is reduced by the Board's decision not to charge Special Districts for the Auditor's costs, which reduces the Auditor's recovery by \$186,059. Several agencies, such as the schools, are also exempt from A-87. The Board recognized that Special Districts have 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.

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 600 CHARGES FOR SERVICES

664100	S/A COLLECTION FEE REDDING	\$15,483	\$12,037	\$12,000	\$12,000
664300	S/A COLLECTION FEE ANDERSON	\$23,268	\$13,732	\$14,000	\$14,000
664310	S/A COLLECTION FEE OTHER DIST	\$41,503	\$69,883	\$60,000	\$60,000
664330	SUP ASMT ADMIN FEE SB813	\$14,171	\$14,987	\$18,000	\$18,000
664500	PROPERTY TAX ADMIN FEE	\$24,482	\$19,084	\$20,000	\$20,000
664502	PROPERTY TAX AB 1X 26	\$19,935	\$26,797	\$20,000	\$20,000
665001	AUDITORS FEES PAYROLL	\$827	\$884	\$750	\$750
693111	CHARGES FOR SERVICES COST PLAN	\$43,296	\$47,827	\$45,000	\$45,000

CHARGES FOR SERVICES

\$182,968 \$205,235 \$189,750 \$189,750

Category: 700 MISCELLANEOUS REVENUES

799300	MISCELLANEOUS REVENUE	\$53	\$137	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$2,383	\$58,715	\$0	\$0
799731	MISC CREDIT CARD BANK REVENUES	\$19,003	\$44,866	\$52,500	\$52,500
799850	REIMB MISC COSTS	\$75	\$34	\$0	\$0
799900	CASH OVER/SHORT	\$7,056	(\$155)	(\$199)	(\$199)

MISCELLANEOUS REVENUES

\$28,573 \$103,598 \$52,301 \$52,301

Total Revenues:		\$211,541	\$308,833	\$242,051	\$242,051
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Category: 010 SALARIES AND BENEFITS

011000	REGULAR SALARIES	\$1,271,194	\$1,370,372	\$1,489,089	\$1,489,089
011200	TERMINATION/SPECIAL PAY	\$8,468	\$7,690	\$0	\$0
017000	EXTRA HELP	\$22,934	\$19,374	\$18,500	\$18,500
017502	OVERTIME PAY	\$10,284	\$6,931	\$5,000	\$5,000
017517	CELL/PDA COMM ALLOWANCE PROG	\$3,991	\$4,116	\$3,960	\$3,960
018100	EMPLOYER SHARE FICA	\$92,774	\$100,167	\$116,542	\$116,542
018201	EMPLOYER SHARE RETIREMENT	\$180,395	\$208,370	\$242,925	\$242,925
018204	EMPLOYER SHARE DEFERRED COMP	\$9,115	\$9,140	\$9,000	\$9,000
018205	EMPLOYER SHARE 401A	\$0	\$1,405	\$3,096	\$3,096
018300	EMPLOYER SHARE HEALTH INSUR	\$291,485	\$314,834	\$359,085	\$359,085
018307	EMPLYR SHR OTHER POST EMP BEN	\$38,132	\$41,108	\$44,673	\$44,673
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$6,613	\$5,321	\$4,438	\$4,438
018500	WORKERS COMP EXPOSURE	\$16,677	\$19,340	\$19,094	\$19,094
018501	WORKERS COMP EXPERIENCE	\$3,984	\$3,750	\$3,287	\$3,287

SALARIES AND BENEFITS

\$1,956,053 \$2,111,923 \$2,318,689 \$2,318,689

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$12	\$11	\$0	\$0
032500	COMMUNICATIONS EXPENSE	\$6,123	\$5,761	\$6,000	\$6,000

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032590 CHGS FAC MGMT COMM	\$252	\$236	\$253	\$253	\$253
032591 CHGS IT COMM	\$6,446	\$4,385	\$4,860	\$4,860	\$4,860
032700 FOOD EXPENSE	\$323	\$175	\$0	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$41	\$218	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$19,701	\$19,590	\$20,554	\$20,554	\$20,554
033100 INSURANCE EXPENSE	\$33	\$33	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$5,022	\$5,735	\$5,521	\$5,521	\$5,521
033103 INSUR XP MISCELLANEOUS	\$7,008	\$7,007	\$6,621	\$6,621	\$6,621
033500 MAINTENANCE OF EQUIPMENT	\$93,223	\$118,591	\$140,000	\$140,000	\$140,000
033528 MNT EQP SOFTWARE	\$4,413	\$0	\$0	\$0	\$0
033531 MNT EQP IT APRV	\$17,808	\$1,494	\$0	\$0	\$0
033592 CHGS IT MNT HARD/SOFTWARE	\$2,918	\$7,398	\$7,484	\$7,484	\$7,484
033791 CHGS FAC MGMT MAINT STR	\$18,827	\$21,223	\$20,547	\$20,547	\$20,547
034100 MEMBERSHIPS	\$2,085	\$3,444	\$2,500	\$2,500	\$2,500
034102 MEMBER PROF ORGANIZATIONS	\$671	\$0	\$0	\$0	\$0
034309 MISC XP PRIOR PERIOD REV ADJ	\$0	\$2,160	\$2,000	\$2,000	\$2,000
034390 MISC XP OVER/SHORT ACCOUNT	\$0	\$0	\$0	\$0	\$0
034500 OFFICE EXPENSE	\$21,001	\$16,567	\$35,000	\$35,000	\$35,000
034526 OFFICE XP POSTAGE	\$17,347	\$17,565	\$0	\$0	\$0
034527 OFFICE XP PRINTING	\$1,318	\$0	\$0	\$0	\$0
034590 CHGS OC PHOTOCOPY SVS	\$3	\$0	\$0	\$0	\$0
034591 CHGS OC POSTAGE SVS	\$125	\$734	\$1,459	\$1,459	\$1,459
034592 CHGS OC OTHER MAIL SVS	\$2,430	\$1,325	\$1,395	\$1,395	\$1,395
034800 PROF & SPECIAL SERVICES	\$7,762	\$12,741	\$38,000	\$38,000	\$38,000
034807 PROF BANK SVS	\$136	\$307	\$0	\$0	\$0
034837 PROF PREEMPLOYMENT SVS	\$2,979	\$1,366	\$0	\$0	\$0
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$0	\$242,500	\$242,500	\$242,500
034890 CHGS FAC MGMT PROF SVS	\$1,051	\$1,029	\$588	\$588	\$588
034892 CHGS IT PROFESSIONAL SVS	\$453,161	\$462,620	\$463,726	\$463,726	\$463,726
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$674	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$7,154	\$3,382	\$2,600	\$2,600	\$2,600
035300 RENTS & LEASES OF STRUCTURES	\$4,308	\$2,160	\$2,200	\$2,200	\$2,200
035500 MINOR EQUIPMENT	\$2,690	\$15,158	\$30,000	\$30,000	\$30,000
035590 CHGS IT SOFTWARE EQP	\$9,133	\$16,906	\$0	\$0	\$0
035591 CHGS IT HARDWARE EQP	\$39,394	\$11,602	\$0	\$0	\$0
035592 CHGS IT TELECOMM EQP	\$20	\$21	\$0	\$0	\$0
035700 SPECIAL DEPARTMENTAL EXPENSE	\$5,339	\$16,843	\$8,900	\$8,900	\$8,900
035900 TRANSPORTATION & TRAVEL	\$26,630	\$26,730	\$30,000	\$30,000	\$30,000
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$468	\$790	\$0	\$0	\$0

Budget Unit: 110 - AUDITOR CONTROLLER (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object 1	2015-16 Actuals 2	2016-17		2017-18 Recommended 4	2017-18 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
036100 UTILITIES	\$34,691	\$37,886		\$37,369	\$37,369
SERVICES AND SUPPLIES	\$822,062	\$843,881		\$1,110,077	\$1,110,077
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$44	\$44		\$45	\$45
051382 CONTR TO SPECIAL DISTRICTS	\$0	\$6,925		\$0	\$0
OTHER CHARGES	\$44	\$6,969		\$45	\$45
Category: 070 CAPITAL ASSETS					
065018 1 COPIER	\$8,193	\$0		\$0	\$0
CAPITAL ASSETS	\$8,193	\$0		\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088001 C/A COST PLAN CHARGES	(\$2,319,571)	(\$2,419,068)		(\$2,568,938)	(\$2,568,938)
INTRAFUND TRANSFERS	(\$2,319,571)	(\$2,419,068)		(\$2,568,938)	(\$2,568,938)
Total Expenditures/Appropriations:	\$466,782	\$543,705		\$859,873	\$859,873
Net Cost:	\$255,241	\$234,872		\$617,822	\$617,822

TREASURER-TAX COLLECTOR

Fund 0060 General, Budget Unit 111

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

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 2017-18 requested net-county-cost for this department is \$914,983. The County is moving away from record storage on film and microfiche; this budget includes appropriations to convert rolled film and microfiche to BMI, a system selected by Information Technology. Requested Salaries and Benefits appropriations increased by 6 percent due to cost of living increases, increases in employer share of health insurance, and increases in employer share of retirement costs.

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.

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 300 FINES, FORFEITURES & PENALTIES					
323005 TEETER COSTS	\$73,360	\$83,654		\$65,000	\$65,000
FINES, FORFEITURES & PENALTIES	\$73,360	\$83,654		\$65,000	\$65,000
Category: 600 CHARGES FOR SERVICES					
664000 TAX COLLECTION FEES	\$14,784	\$14,857		\$6,000	\$6,000
664002 TAX DEED REDEMPTION FEE	\$3,115	\$3,430		\$1,000	\$1,000
664003 COUNTY TAX SALE FEES	\$18,025	\$33,450		\$15,000	\$15,000
664005 UNSECURED COLLECTION FEE	\$35,064	\$28,620		\$24,000	\$24,000
664330 SUP ASMT ADMIN FEE SB813	\$33,798	\$39,844		\$34,000	\$34,000
664500 PROPERTY TAX ADMIN FEE	\$179,573	\$176,181		\$155,000	\$155,000
692110 INVESTMENT SERVICE FEE	\$610,012	\$690,296		\$644,233	\$644,233
692120 FISCAL AGENT FEE SHASTA LK CTY	\$1,500	\$1,500		\$1,500	\$1,500
693010 RETURNED CHECK SERVICE CHARGE	\$3,015	\$2,780		\$800	\$800
693111 CHARGES FOR SERVICES COST PLAN	\$8	\$29		\$23	\$23
CHARGES FOR SERVICES	\$898,896	\$990,989		\$881,556	\$881,556
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$200	\$247		\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,037	\$9,945		\$0	\$0
799730 REIMB BANK CHARGES	\$56,275	\$55,224		\$54,000	\$54,000
799900 CASH OVER/SHORT	(\$209)	(\$327)		(\$1,000)	(\$1,000)
MISCELLANEOUS REVENUES	\$58,304	\$65,090		\$53,000	\$53,000
Total Revenues:	\$1,030,560	\$1,139,734		\$999,556	\$999,556
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$609,793	\$600,838		\$696,033	\$696,033
011200 TERMINATION/SPECIAL PAY	\$23,055	\$972		\$0	\$0
017000 EXTRA HELP	\$16,106	\$18,392		\$20,000	\$20,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,305	\$1,300		\$1,296	\$1,296
018100 EMPLOYER SHARE FICA	\$45,127	\$44,350		\$54,256	\$54,256
018201 EMPLOYER SHARE RETIREMENT	\$96,147	\$101,233		\$124,089	\$124,089
018204 EMPLOYER SHARE DEFERRED COMP	\$8,100	\$8,039		\$8,100	\$8,100
018205 EMPLOYER SHARE 401A	\$0	\$0		\$545	\$545
018300 EMPLOYER SHARE HEALTH INSUR	\$161,291	\$164,582		\$194,080	\$194,080
018307 EMPLOYR SHR OTHER POST EMP BEN	\$18,292	\$18,023		\$20,881	\$20,881
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$2,930	\$2,152		\$2,534	\$2,534
018500 WORKERS COMP EXPOSURE	\$8,228	\$8,531		\$9,032	\$9,032
018501 WORKERS COMP EXPERIENCE	\$3,540	\$996		\$1,003	\$1,003
SALARIES AND BENEFITS	\$993,920	\$969,413		\$1,131,849	\$1,131,849

Budget Unit: 111 - TREASURER TAX COLLECTOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 030 SERVICES AND SUPPLIES

032300	CLOTHING/PERSONAL SUPPLIES XP	\$127	\$83	\$200	\$200
032500	COMMUNICATIONS EXPENSE	\$3,836	\$4,274	\$5,000	\$5,000
032590	CHGS FAC MGMT COMM	\$215	\$202	\$215	\$215
032591	CHGS IT COMM	\$1,776	\$1,845	\$2,227	\$2,227
032900	HOUSEHOLD EXPENSE	\$93	\$149	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$16,899	\$17,107	\$17,567	\$17,567
033100	INSURANCE EXPENSE	\$0	\$0	\$105	\$105
033102	INSUR XP LIABILITY EXPOSURE	\$2,478	\$2,529	\$2,612	\$2,612
033103	INSUR XP MISCELLANEOUS	\$2,460	\$2,514	\$2,316	\$2,316
033105	INSUR XP LIABILITY EXPERIENCE	\$0	\$420	\$0	\$0
033500	MAINTENANCE OF EQUIPMENT	\$6,093	\$4,474	\$11,236	\$11,236
033531	MNT EQP IT APRV	\$53,696	\$54,072	\$59,008	\$59,008
033592	CHGS IT MNT HARD/SOFTWARE	\$2,028	\$2,553	\$1,990	\$1,990
033791	CHGS FAC MGMT MAINT STR	\$17,511	\$19,080	\$22,000	\$22,000
033900	MEDICAL/DENTAL/LAB SUPPLIES	\$9	\$60	\$0	\$0
034100	MEMBERSHIPS	\$575	\$575	\$575	\$575
034310	MISC XP PRIOR PERIOD EXP ADJ	\$0	\$4,941	\$0	\$0
034500	OFFICE EXPENSE	\$25,218	\$23,028	\$28,000	\$28,000
034526	OFFICE XP POSTAGE	\$58,566	\$56,315	\$70,000	\$70,000
034527	OFFICE XP PRINTING	\$3,803	\$309	\$1,300	\$1,300
034530	OFFICE XP SPEC FORMS	\$6,775	\$7,815	\$22,000	\$22,000
034532	OFFICE XP ENVELOPES	\$726	\$6,478	\$12,362	\$12,362
034590	CHGS OC PHOTOCOPY SVS	\$1,809	\$1,921	\$3,000	\$3,000
034592	CHGS OC OTHER MAIL SVS	\$760	\$1,570	\$1,286	\$1,286
034800	PROF & SPECIAL SERVICES	\$14,008	\$480	\$12,500	\$12,500
034813	PROF CONSULTING SVS	\$703	\$820	\$800	\$800
034825	PROF INVESTMENT SVS	\$207,897	\$200,878	\$250,000	\$250,000
034837	PROF PREEMPLOYMENT SVS	\$3,208	\$1,523	\$3,762	\$3,762
034843	PROF RESEARCH SVS	\$19,780	\$21,540	\$39,000	\$39,000
034890	CHGS FAC MGMT PROF SVS	\$897	\$834	\$2,501	\$2,501
034892	CHGS IT PROFESSIONAL SVS	\$83,736	\$99,796	\$94,581	\$94,581
034900	PUBLICATIONS & LEGAL NOTICES	\$7,188	\$10,823	\$11,500	\$11,500
035100	RENTS & LEASES OF EQUIPMENT	\$10,837	\$12,464	\$15,300	\$15,300
035300	RENTS & LEASES OF STRUCTURES	\$3,344	\$3,426	\$3,325	\$3,325
035500	MINOR EQUIPMENT	\$1,107	\$4,394	\$3,000	\$3,000
035590	CHGS IT SOFTWARE EQP	\$310	\$2,687	\$25,500	\$25,500
035591	CHGS IT HARDWARE EQP	\$4,902	\$7,951	\$15,000	\$15,000
035700	SPECIAL DEPARTMENTAL EXPENSE	\$822	\$0	\$1,500	\$1,500

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

Detail By Revenue Category and Expenditure Object 1	2015-16 Actuals 2	2016-17		2017-18 Recommended 4	2017-18 Adopted by the Board of Supervisors 5
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
035754 SP DEPT XP ONLINE DATA SUBSCR	\$1,812	\$1,495		\$4,000	\$4,000
035900 TRANSPORTATION & TRAVEL	\$5,277	\$8,065		\$8,000	\$8,000
036100 UTILITIES	\$29,590	\$32,353		\$36,874	\$36,874
SERVICES AND SUPPLIES	\$600,889	\$621,862		\$790,642	\$790,642
Category: 050 OTHER CHARGES					
050800 TAXES & ASSESSMENTS	\$37	\$37		\$50	\$50
OTHER CHARGES	\$37	\$37		\$50	\$50
Category: 070 CAPITAL ASSETS					
065337 1 SCANNER W/SOFTWARE	\$0	\$49,828		\$0	\$0
CAPITAL ASSETS	\$0	\$49,828		\$0	\$0
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$6,410)	(\$3,053)		(\$5,600)	(\$5,600)
088001 C/A COST PLAN CHARGES	\$1,137	(\$1,951)		(\$2,327)	(\$2,327)
088110 C/A AUDITOR-CONTROLLER	(\$91)	(\$75)		(\$75)	(\$75)
INTRAFUND TRANSFERS	(\$5,363)	(\$5,080)		(\$8,002)	(\$8,002)
Total Expenditures/Appropriations:	\$1,589,483	\$1,636,061		\$1,914,539	\$1,914,539
Net Cost:	\$558,923	\$496,327		\$914,983	\$914,983

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.

BUDGET REQUESTS

The FY 2017-18 Requested Budget includes expenditures in the amount of \$4.4 million and revenues in the amount of \$957,010 which results in a net County cost of \$3.4 million. Compared to the prior year, the FY 2017-18 expenditures increased by \$199,262 (4.75%), largely due to an A-87 increase of \$167,217. The net County cost is \$267,862 over FY 2016-17; however, the department requests using FY 2016-17 projected savings of \$267,658, resulting in an additional General Fund need of \$204.

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 the CEO recommendation.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	

Category: 600 CHARGES FOR SERVICES					
664004	SALE OF ROLL	\$13,559	\$12,560	\$5,000	\$5,000
664060	SEGREGATION FEE	\$1,279	\$900	\$1,200	\$1,200
664080	PARCEL INFORMATION FEE	\$1,870	\$1,430	\$1,600	\$1,600
664081	PROPERTY CHARACTER INFO FEES	\$1,010	\$1,110	\$1,500	\$1,500
664330	SUP ASMT ADMIN FEE SB813	\$82,785	\$104,953	\$95,000	\$95,000
664500	PROPERTY TAX ADMIN FEE	\$952,033	\$862,411	\$850,000	\$850,000
692100	PHOTOCOPIES	\$677	\$773	\$500	\$500
693001	CHARGES FOR SERVICES	\$5,367	\$3,556	\$2,200	\$2,200
CHARGES FOR SERVICES		\$1,058,581	\$987,694	\$957,000	\$957,000

Category: 700 MISCELLANEOUS REVENUES					
799215	UNCLAIMED MONEY	\$934	\$0	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$0	\$10	\$0	\$0
799390	PRIOR PERIOD EXP ADJUSTMENT	\$3,855	\$17,436	\$0	\$0
799900	CASH OVER/SHORT	\$3	(\$26)	\$10	\$10
MISCELLANEOUS REVENUES		\$4,793	\$17,420	\$10	\$10

Total Revenues:		\$1,063,374	\$1,005,115	\$957,010	\$957,010
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Category: 010 SALARIES AND BENEFITS					
011000	REGULAR SALARIES	\$2,004,624	\$2,064,843	\$2,316,923	\$2,316,923
011200	TERMINATION/SPECIAL PAY	\$20,648	\$6,869	\$0	\$0
017000	EXTRA HELP	(\$199)	\$11,724	\$0	\$0
017502	OVERTIME PAY	\$5,701	\$8,636	\$0	\$0
017517	CELL/PDA COMM ALLOWANCE PROG	\$4,922	\$5,260	\$4,800	\$4,800
018100	EMPLOYER SHARE FICA	\$147,307	\$151,950	\$177,222	\$177,222
018201	EMPLOYER SHARE RETIREMENT	\$315,035	\$348,427	\$413,454	\$413,454
018204	EMPLOYER SHARE DEFERRED COMP	\$7,800	\$8,160	\$9,000	\$9,000
018205	EMPLOYER SHARE 401A	\$0	\$503	\$158	\$158
018300	EMPLOYER SHARE HEALTH INSUR	\$477,409	\$507,566	\$590,983	\$590,983
018307	EMPLYR SHR OTHER POST EMP BEN	\$60,133	\$61,940	\$69,231	\$69,231
018400	EMPLOYER SHR UNEMPLOYMENT INS	\$10,589	\$8,184	\$7,003	\$7,003
018500	WORKERS COMP EXPOSURE	\$25,773	\$28,784	\$29,207	\$29,207
018501	WORKERS COMP EXPERIENCE	\$8,796	\$6,973	\$2,897	\$2,897
SALARIES AND BENEFITS		\$3,088,543	\$3,219,825	\$3,620,878	\$3,620,878

Category: 030 SERVICES AND SUPPLIES					
032500	COMMUNICATIONS EXPENSE	\$10,778	\$11,143	\$11,660	\$11,660
032590	CHGS FAC MGMT COMM	\$408	\$382	\$409	\$409
032591	CHGS IT COMM	\$6,354	\$7,195	\$8,066	\$8,066

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
032900 HOUSEHOLD EXPENSE	\$80	\$92	\$100	\$100	
032992 CHGS FAC MGMT HSHLD XP	\$31,457	\$31,763	\$32,857	\$32,857	
033102 INSUR XP LIABILITY EXPOSURE	\$7,763	\$8,535	\$8,591	\$8,591	
033103 INSUR XP MISCELLANEOUS	\$5,028	\$5,125	\$4,768	\$4,768	
033105 INSUR XP LIABILITY EXPERIENCE	\$2,412	\$1,954	\$1,841	\$1,841	
033500 MAINTENANCE OF EQUIPMENT	\$8	\$0	\$1,500	\$1,500	
033531 MNT EQP IT APRV	\$114,731	\$121,640	\$128,070	\$128,070	
033592 CHGS IT MNT HARD/SOFTWARE	\$6,570	\$5,236	\$5,042	\$5,042	
033791 CHGS FAC MGMT MAINT STR	\$31,611	\$36,528	\$33,134	\$33,134	
034100 MEMBERSHIPS	\$1,030	\$1,285	\$1,355	\$1,355	
034500 OFFICE EXPENSE	\$21,463	\$21,443	\$20,100	\$20,100	
034526 OFFICE XP POSTAGE	\$128	\$0	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$5,866	\$5,696	\$10,491	\$10,491	
034591 CHGS OC POSTAGE SVS	\$22,705	\$22,378	\$27,013	\$27,013	
034592 CHGS OC OTHER MAIL SVS	\$980	\$1,189	\$1,468	\$1,468	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$4,203	\$14	\$500	\$500	
034806 PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000	
034837 PROF PREEMPLOYMENT SVS	\$1,106	\$838	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$1,700	\$1,583	\$950	\$950	
034892 CHGS IT PROFESSIONAL SVS	\$130,980	\$140,838	\$140,599	\$140,599	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,456	\$1,952	\$2,240	\$2,240	
035500 MINOR EQUIPMENT	\$323	\$739	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$10,533	\$6,413	\$15,700	\$15,700	
035591 CHGS IT HARDWARE EQP	\$22,035	\$10,696	\$10,000	\$10,000	
035592 CHGS IT TELECOMM EQP	\$181	\$85	\$300	\$300	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$6,046	\$2,034	\$5,990	\$5,990	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$347	\$344	\$350	\$350	
035900 TRANSPORTATION & TRAVEL	\$15,972	\$21,796	\$23,500	\$23,500	
035940 TRANS/TRVL FUEL	\$7,168	\$7,692	\$10,000	\$10,000	
035990 CHGS FLEET TRANS/TRVL	\$30,315	\$40,131	\$48,839	\$48,839	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$36	\$478	\$800	\$800	
036100 UTILITIES	\$56,069	\$61,233	\$61,366	\$61,366	
SERVICES AND SUPPLIES	\$558,854	\$578,465	\$624,099	\$624,099	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST PLAN CHGS	\$51,545	\$61,049	\$80,867	\$80,867	
050003 BUILDING & EQUIP COST PLAN CHG	\$139,008	\$97,544	\$244,943	\$244,943	
050800 TAXES & ASSESSMENTS	\$71	\$71	\$100	\$100	

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2015-16 Actuals	2016-17		2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER CHARGES	\$190,625	\$158,665		\$325,910	\$325,910
Category: 070 CAPITAL ASSETS					
065317 SOFTWARE	\$0	\$0		\$5,880	\$5,880
CAPITAL ASSETS	\$0	\$0		\$5,880	\$5,880
Category: 080 INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$166,193)	(\$174,313)		(\$186,813)	(\$186,813)
INTRAFUND TRANSFERS	(\$166,193)	(\$174,313)		(\$186,813)	(\$186,813)
Total Expenditures/Appropriations:	\$3,671,831	\$3,782,643		\$4,389,954	\$4,389,954
Net Cost:	\$2,608,457	\$2,777,527		\$3,432,944	\$3,432,944