

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's budget moved in FY 2014-15, and the County Indigent budget will move in 2015-16.

SUMMARY OF RECOMMENDATIONS

As recommended this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments were instructed to submit budgets that increased the General Fund contribution by 3 percent. Exceptions were made for those departments with "minimum maintenance of effort" or MOE, or to offset the expense for Board approved programming. Recommended appropriations total \$44.0 million, an increase of \$10.2 million (31 percent) when compared with the adjusted FY 2014-15 budget.

A one-time transfer-out of \$10 million to Accumulated Capital Outlay is recommended to prepare for current and future capital infrastructure needs, such as repurposing existing facilities (Court Street office buildings, existing courthouse, courtrooms in the Justice Center, and old juvenile hall); relocating staff from the Public Safety Building; and major projects and upkeep of existing facilities.

In the past ten years, the General Fund has expended approximately \$1 million to upgrade facilities for handicapped access (ADA). In 2015-16, appropriations include \$100,000 for various other ADA projects as recommended by the ADA committee.

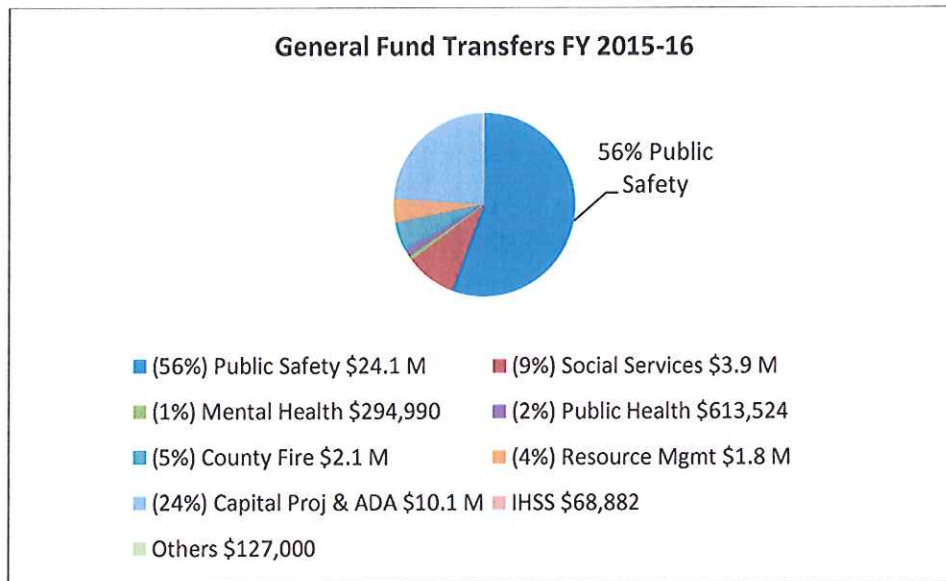
Also recommended is \$127,000 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

TRANSFERS OUT

The County Executive Officer's recommendations include: a redistribution of support within the various budget units of Health and Human Services. The transfer-outs to the Sheriff and Building include costs for marijuana nuisance abatement; \$155,000 for one Deputy Sheriff and extra-help sworn officers as needed, and \$264,009 for Building Inspectors, support staff and service of process. The transfer-out to the District Attorney includes the expenses of the Child Abduction Unit, to be offset by future State-Mandate reimbursement (\$279,582). Planning's transfer-out includes \$398,000 for continuing work on the County's General Plan. A one-time augmentation to Resource Management is recommended, to replace their department-wide permit processing system (\$125,000 each to Building, Environmental Health, and Planning.)

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 (\$24.1 million) is to the Public Safety group consisting of Sheriff's operations, the District Attorney, and Probation. The second largest contribution is to Social Services programs (\$3.9 million.) The contribution to Accumulated Capital Outlay is one-time (\$10 million).

GENERAL FUND TRANSFERS-OUT 2015-16		
Public Safety \$24.1 M	\$ 24,162,856	55.66%
Social Services \$3.9 M	\$ 3,955,297	9.11%
Mental Health \$294,990	\$ 294,990	0.68%
Public Health \$613,524	\$ 613,524	1.41%
County Fire \$2.1 M	\$ 2,143,993	4.94%
Resource Mgmt \$1.8 M	\$ 1,856,400	4.28%
Capital Proj & ADA \$10.1 M	\$ 10,185,708	23.46%
IHSS \$68,882	\$ 68,882	0.16%
Others \$127,000	\$ 127,000	0.29%
Total	\$ 43,408,650	100.00%



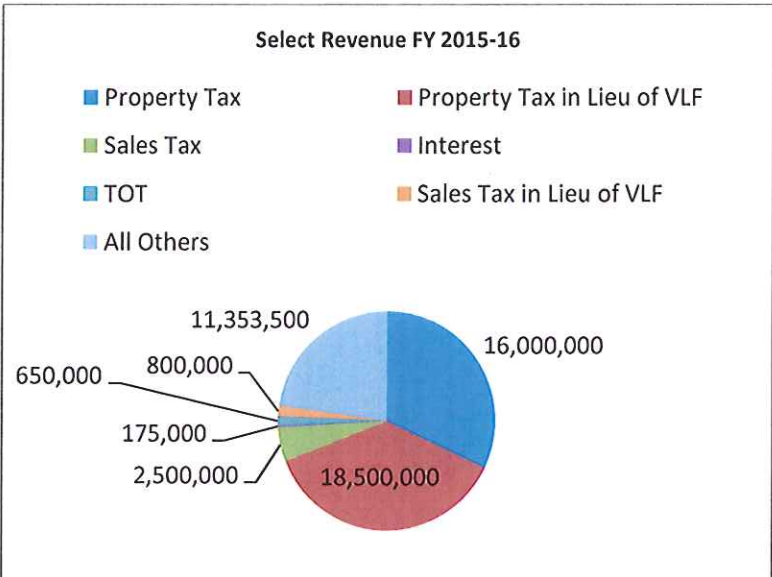
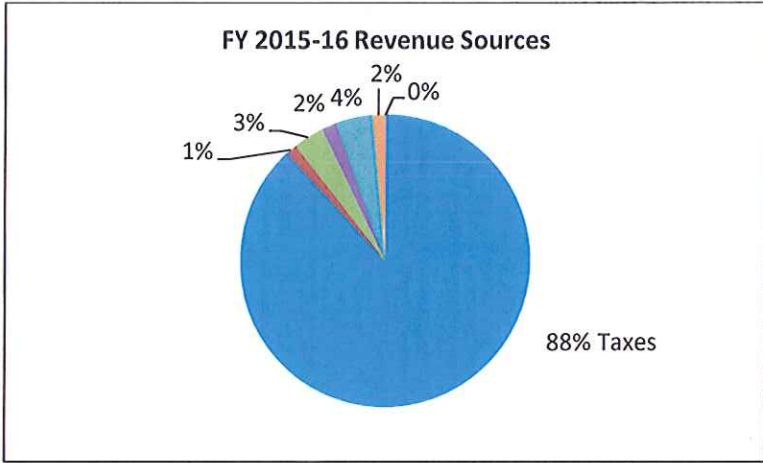
REVENUES

Total recommended discretionary revenue is \$49.9 million, an increase of \$393,106, or less than 1 percent compared to the FY 2014-15 adjusted budget. Receipts from sales tax are showing signs of recovery, hovering close to \$2.5 million. However, this is comparable to levels seen in the late 1990's, and still less than the high of \$2.9 million received in 2000-01. Interest earnings are still weak; \$175,000 is anticipated on investments, and \$600,000 from prepayment of PERS interest on unfunded pension liabilities. Interest earnings are down from a high of \$2.4 million in 2006-07.

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

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

General Revenue Sources 2015-16		
Taxes	\$44,048,000	88%
Licenses, Permits, Franchises	600,000	1%
Fines, Forfeitures, Penalties	1,723,000	3%
Money & Property	786,300	2%
Intergovernmental Revenue	2,072,000	4%
Charges for Services	748,000	1%
Miscellaneous Revenues	1,200	0%
Grand Total	49,978,500	100%



PENDING ISSUES AND POLICY CONSIDERATIONS

The 2015-16 Recommended Budget relies on use of fund balance carryover (\$10.9 million) which results from a combination of spending reductions and revenue growth, and reduces the General Purpose Fund Balance by \$10 million for the transfer-out to Accumulated Capital Outlay. 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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$14,329,833	\$14,978,542	\$16,000,000	\$16,000,000	
101001 CURRENT UNITARY TAXES	\$2,377,441	\$2,436,094	\$2,000,000	\$2,000,000	
101011 CURR SEC TAX DEL ADV TEETER	\$251,948	\$252,292	\$100,000	\$100,000	
101012 RDA RESIDUAL PROP TAX HS34188	\$82,016	\$49,605	\$0	\$0	
101013 RDA 1290 PT PROP TX HS33607.5	\$2,930,741	\$3,059,758	\$2,800,000	\$2,800,000	
101100 SUPPLEMENTAL TAXES CURRENT	\$280,710	\$170,942	\$70,000	\$70,000	
101111 SUPPLEMENTAL TAXES CURR TEETER	\$90,512	\$60,054	\$15,000	\$15,000	
102000 CURRENT UNSECURED TAXES	\$888,675	\$810,047	\$800,000	\$800,000	
103010 SUPPLEMENTAL TAXES PRIOR	\$1,563	\$1,499	\$2,000	\$2,000	
104000 PRIOR YEAR UNSECURED TAXES	\$9,736	\$7,497	\$11,000	\$11,000	
106000 SALES & USE TAX	\$2,832,878	\$2,699,617	\$2,500,000	\$2,500,000	
108000 DOCUMENTARY TRANSFER TAX	\$591,282	\$695,412	\$400,000	\$400,000	
109000 TRANSIENT OCCUPANCY TAXES	\$815,362	\$852,736	\$650,000	\$650,000	
109100 TIMBER YIELD TAXES	\$368,797	\$360,656	\$200,000	\$200,000	
109101 PROPERTY TAX IN-LIEU OF VLF	\$17,940,807	\$18,571,945	\$18,500,000	\$18,500,000	
TAXES	\$43,792,307	\$45,006,704	\$44,048,000	\$44,048,000	
Category: 200 LICENSES, PERMITS & FRANCHISES					
215000 FRANCHISES	\$683,788	\$733,288	\$600,000	\$600,000	
LICENSES, PERMITS & FRANCHISES	\$683,788	\$733,288	\$600,000	\$600,000	
Category: 300 FINES, FORFEITURES & PENALTIES					
319101 PENALTY ASSESSMENT	\$7,373	\$0	\$0	\$0	
319104 CIVIL PENALTIES	\$230,984	\$544,115	\$0	\$0	
323000 TAX DELINQUENT PENALTIES	\$268,254	\$733,536	\$200,000	\$200,000	
323001 TEETER DEL PEN & INT	\$1,440,921	\$1,377,161	\$1,500,000	\$1,500,000	
323002 PENALTIES FAILURE TO FILE CIO	(\$1,768)	\$8,919	\$3,000	\$3,000	
323004 TEETER REDEMPTION FEES	\$18,350	\$17,390	\$20,000	\$20,000	
323006 PENALTY R&T 463	\$3,469	\$417	\$0	\$0	
FINES, FORFEITURES & PENALTIES	\$1,967,584	\$2,681,540	\$1,723,000	\$1,723,000	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$278,002	\$320,786	\$175,000	\$175,000	
420115 EARNINGS PERS PREPAY ER SHARE	\$0	\$596,316	\$600,000	\$600,000	
421100 LAND RENT	\$10,401	\$10,399	\$10,400	\$10,400	
421200 RENTS/LEASES OF BUILDINGS	\$5,347	\$900	\$900	\$900	
REVENUE FROM MONEY & PROPERTY	\$293,751	\$928,402	\$786,300	\$786,300	
Category: 500 INTERGOVERNMENTAL REVENUES					
526000 ST MOTOR VEHICLE IN-LIEU TAX	\$65,632	\$63,349	\$60,000	\$60,000	
529000 STATE LATOUR FOREST	\$6,676	\$6,376	\$0	\$0	
529200 STATE OTHER IN-LIEU TAX	\$3,813	\$4,020	\$0	\$0	

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
529201	ST IN-LIEU LOCAL SALES/USE TAX	\$853,447	\$1,027,547	\$800,000	\$800,000
546000	STATE HOMEOWNERS EXEMPTION	\$290,133	\$287,327	\$290,000	\$290,000
547500	STATE MANDATED COST REIMB	\$313,797	\$1,952,315	\$285,000	\$285,000
547800	STATE STABILIZATION	\$337,000	\$337,000	\$337,000	\$337,000
559100	FEDERAL PROPERTY IN-LIEU TAXES	\$1,477,063	\$1,453,475	\$300,000	\$300,000
INTERGOVERNMENTAL REVENUES		\$3,347,563	\$5,131,411	\$2,072,000	\$2,072,000
Category: 600 CHARGES FOR SERVICES					
668317	S/A WILLIAMSON ACT GC51244.3	\$97,632	\$102,948	\$68,000	\$68,000
684700	COLLECTORS FEES	\$30,000	\$30,000	\$0	\$0
692220	EMPLOYEE RETIRE ADMIN FEE	\$760,625	\$763,538	\$680,000	\$680,000
CHARGES FOR SERVICES		\$888,258	\$896,487	\$748,000	\$748,000
Category: 700 MISCELLANEOUS REVENUES					
799215	UNCLAIMED MONEY	\$79	\$76,365	\$0	\$0
799300	MISCELLANEOUS REVENUE	\$1,021	\$900	\$1,200	\$1,200
799390	PRIOR PERIOD EXP ADJUSTMENT	\$1,423	\$0	\$0	\$0
799391	PRIOR PERIOD REV ADJUSTMENT	\$8,005,089	\$0	\$0	\$0
MISCELLANEOUS REVENUES		\$8,007,612	\$77,265	\$1,200	\$1,200
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800610	TRANS IN LIBRARY	\$0	\$69,642	\$0	\$0
OTHR FINANCING SOURCES TRAN IN		\$0	\$69,642	\$0	\$0
Total Revenues:		\$58,980,867	\$55,524,743	\$49,978,500	\$49,978,500
Category: 030 SERVICES AND SUPPLIES					
033727	MNT STR ADA	\$101,869	\$22,532	\$100,000	\$100,000
034300	MISCELLANEOUS EXPENSE	\$0	\$0	\$100,000	\$100,000
034806	PROF AUDIT SVS	\$6,421	\$7,744	\$25,000	\$25,000
SERVICES AND SUPPLIES		\$108,290	\$30,276	\$225,000	\$225,000
Category: 050 OTHER CHARGES					
050800	TAXES & ASSESSMENTS	\$22	\$246	\$2,000	\$2,000
051388	CONTR TO IHSS	\$68,882	\$68,882	\$68,882	\$68,882
OTHER CHARGES		\$68,904	\$69,128	\$70,882	\$70,882
Category: 095 OTHER FINANCING USES					
095161	TRAN OUT ACCUM CAPITAL OUTLAY	\$7,505,089	\$0	\$10,000,000	\$10,000,000
095166	TRANS OUT CAPITAL PROJECTS	\$71,941	\$63,691	\$85,708	\$85,708
095227	TRAN OUT DISTRICT ATTORNEY	\$3,528,135	\$3,508,631	\$3,625,194	\$3,625,194
095235	TRAN OUT SHERIFF	\$4,294,463	\$4,527,150	\$4,662,965	\$4,662,965

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

Function: GENERAL

Activity: OTHER GENERAL

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
095236 TRAN OUT BOATING SAFETY	\$84,219	\$86,747	\$89,349	\$89,349	
095246 TRAN OUT DETENTION ANNEX	\$14,349	\$14,781	\$15,224	\$15,224	
095260 TRAN OUT JAIL	\$8,251,295	\$8,498,834	\$8,753,799	\$8,753,799	
095261 TRAN OUT BURNEY SUBSTATION	\$1,337,394	\$1,364,454	\$1,405,389	\$1,405,389	
095262 TRAN OUT JUVENILE HALL	\$2,440,287	\$2,513,496	\$2,588,901	\$2,588,901	
095263 TRAN OUT PROBATION	\$1,135,992	\$1,170,072	\$1,205,175	\$1,205,175	
095282 TRAN OUT BUILDING INSPECTION	\$174,205	\$264,011	\$448,769	\$448,769	
095286 TRAN OUT PLANNING	\$669,828	\$615,478	\$1,156,942	\$1,156,942	
095287 TRAN OUT CORONER	\$954,036	\$891,866	\$918,622	\$918,622	
095288 TRAN OUT CENTRAL DISPATCH	\$846,675	\$872,076	\$898,238	\$898,238	
095402 TRAN OUT ENVIRONMENTAL HEALTH	\$117,907	\$123,351	\$250,689	\$250,689	
095410 TRAN OUT MENTAL HEALTH	\$276,777	\$534,656	\$276,778	\$276,778	
095411 TRAN OUT PUBLIC HEALTH	\$44,604	\$36,125	\$28,986	\$28,986	
095412 TRAN OUT SCHC CMSP	\$433,812	\$147,924	\$449,432	\$449,432	
095417 TRAN OUT CA CHILD SERVICES	\$131,171	\$131,171	\$135,106	\$135,106	
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	\$1,180,968	\$1,216,397	\$1,038,735	\$1,038,735	
095540 TRAN OUT COUNTY INDIGENTS	\$1,237,106	\$855,662	\$0	\$0	
095541 TRAN OUT CASH AID GRANTS	\$2,749,140	\$2,831,613	\$2,916,562	\$2,916,562	
095610 TRAN OUT LIBRARY	\$1,123,511	\$0	\$0	\$0	
096391 TRAN OUT FIRE ZONE #1	\$1,729,657	\$2,081,547	\$2,143,993	\$2,143,993	
OTHER FINANCING USES	\$40,350,782	\$32,367,949	\$43,112,768	\$43,112,768	
Total Expenditures/Appropriations:	\$40,527,977	\$32,467,354	\$43,408,650	\$43,408,650	
Net Cost:	(\$18,452,889)	(\$23,057,388)	(\$6,569,850)	(\$6,569,850)	

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
Leonard Moty; 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 2015-16 requested budget provides for the continuation of Board operations at a status quo level. Appropriations include salaries and benefits and related operational expenses for the five Board members. The net county cost associated with this budget unit has decreased by \$47,903 (8 percent) compared to their 2014-15 adjusted budget, primarily due to a decrease in Central Service Cost A-87.

Board memberships requested for FY 2015-16 total \$35,000, 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	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
692200 REIMBURSE TRAVEL	\$398	\$1,262	\$0	\$0
CHARGES FOR SERVICES	\$398	\$1,262	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$33	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$651	\$11,487	\$0	\$0
799850 REIMB MISC COSTS	\$118	\$509	\$0	\$0
MISCELLANEOUS REVENUES	\$803	\$11,996	\$0	\$0
Total Revenues:	\$1,202	\$13,258	\$0	\$0
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$268,569	\$268,569	\$274,996	\$274,996
017517 CELL/PDA COMM ALLOWANCE PROG	\$5,058	\$5,058	\$5,079	\$5,079
018100 EMPLOYER SHARE OASDI	\$20,391	\$20,399	\$21,426	\$21,426
018201 EMPLOYER SHARE RETIREMENT	\$29,417	\$31,751	\$35,132	\$35,132
018300 EMPLOYER SHARE HEALTH INSUR	\$55,131	\$53,834	\$55,863	\$55,863
018307 EMPLOYR SHR OTHER POST EMP BEN	\$5,371	\$24,230	\$8,250	\$8,250
018500 WORKERS COMP EXPOSURE	\$2,413	\$2,460	\$3,529	\$3,529
018501 WORKERS COMP EXPERIENCE	\$3,012	\$2,904	\$1,179	\$1,179
SALARIES AND BENEFITS	\$389,365	\$409,209	\$405,454	\$405,454
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$2,198	\$2,096	\$2,500	\$2,500
032590 CHGS FAC MGMT COMM	\$43	\$38	\$39	\$39
032591 CHGS IT COMM	\$1,380	\$1,361	\$1,403	\$1,403
032700 FOOD EXPENSE	\$232	\$363	\$600	\$600
032900 HOUSEHOLD EXPENSE	\$154	\$44	\$200	\$200
032992 CHGS FAC MGMT HSHLD XP	\$3,064	\$3,121	\$3,269	\$3,269
033102 INSUR XP LIABILITY EXPOSURE	\$256	\$292	\$1,065	\$1,065
033103 INSUR XP MISCELLANEOUS	\$516	\$708	\$576	\$576
033592 CHGS IT MNT HARD/SOFTWARE	\$1,030	\$756	\$828	\$828
033791 CHGS FAC MGMT MAINT STR	\$4,578	\$5,133	\$6,000	\$6,000
034100 MEMBERSHIPS	\$36,456	\$31,767	\$35,000	\$35,000
034500 OFFICE EXPENSE	\$1,949	\$2,936	\$3,000	\$3,000
034591 CHGS OC POSTAGE SVS	\$180	\$231	\$300	\$300
034592 CHGS OC OTHER MAIL SVS	\$946	\$946	\$950	\$950
034800 PROF & SPECIAL SERVICES	\$0	\$0	\$1,200	\$1,200
034890 CHGS FAC MGMT PROF SVS	\$31	\$106	\$163	\$163
034892 CHGS IT PROFESSIONAL SVS	\$12,653	\$12,199	\$30,901	\$30,901

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035100 RENTS & LEASES OF EQUIPMENT	\$845	\$846	\$1,000	\$1,000	
035500 MINOR EQUIPMENT	\$68	\$23	\$50	\$50	
035590 CHGS IT SOFTWARE EQP	\$0	\$490	\$500	\$500	
035591 CHGS IT HARDWARE EQP	\$2,119	\$2,708	\$2,000	\$2,000	
035592 CHGS IT TELECOMM EQP	\$139	\$0	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$26	\$43	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$8,774	\$11,669	\$16,000	\$16,000	
036100 UTILITIES	\$6,566	\$6,876	\$9,000	\$9,000	
SERVICES AND SUPPLIES	\$84,213	\$84,762	\$121,544	\$121,544	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$17,267	\$27,985	\$9,699	\$9,699	
050003 BUILDING & EQUIPMENT USE A-87	\$52,143	\$58,079	\$12,484	\$12,484	
OTHER CHARGES	\$69,411	\$86,064	\$22,183	\$22,183	
Total Expenditures/Appropriations:	\$542,991	\$580,037	\$549,181	\$549,181	
Net Cost:	\$541,788	\$566,778	\$549,181	\$549,181	

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 2015-16 request is for a Net County Cost (NCC) of \$243,820. The NCC is attributable to: 1) salaries and benefits for a collateral-fill position; 2) filling one vacant position mid-year (Agency Staff Services Analyst-Confidential); and 3) a decrease in the Cost-Applied A-87 recovery. The A-87 swing is due to the refunding of the long-term debt on the Administration Center; the negative roll-forward will correct again next year.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head and amended by the CEO. Salaries and Benefits are amended to add longevity stipend for an employee with 20 years of service, and add annual vacation administrative leave buyout.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 500 INTERGOVERNMENTAL REVENUES				
549360 STATE INDIAN GAMING	\$5,288	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$5,288	\$0	\$0	\$0
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$42	\$8	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,608	\$27,293	\$0	\$0
799850 REIMB MISC COSTS	\$152	\$95	\$0	\$0
MISCELLANEOUS REVENUES	\$4,803	\$27,396	\$0	\$0
Total Revenues:	\$10,092	\$27,396	\$0	\$0
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$598,585	\$638,744	\$754,067	\$754,067
011200 TERMINATION/SPECIAL PAY	\$176	\$0	\$0	\$0
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$1,445	\$1,451	\$1,451
018100 EMPLOYER SHARE OASDI	\$39,683	\$42,518	\$52,552	\$52,552
018201 EMPLOYER SHARE RETIREMENT	\$81,166	\$93,531	\$118,272	\$118,272
018204 EMPLOYER SHARE DEFERRED COMP	\$9,822	\$8,808	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$88,532	\$83,685	\$100,297	\$100,297
018307 EMPLOYR SHR OTHER POST EMP BEN	\$11,970	\$56,672	\$22,623	\$22,623
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,508	\$4,654	\$4,329	\$4,329
018500 WORKERS COMP EXPOSURE	\$5,337	\$5,803	\$9,649	\$9,649
018501 WORKERS COMP EXPERIENCE	\$5,136	\$2,520	\$1,916	\$1,916
SALARIES AND BENEFITS	\$847,365	\$938,384	\$1,074,156	\$1,074,156
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$2,534	\$2,127	\$3,000	\$3,000
032590 CHGS FAC MGMT COMM	\$148	\$132	\$134	\$134
032591 CHGS IT COMM	\$1,401	\$1,379	\$1,431	\$1,431
032700 FOOD EXPENSE	\$22	\$0	\$100	\$100
032900 HOUSEHOLD EXPENSE	\$64	\$70	\$100	\$100
032992 CHGS FAC MGMT HSHLD XP	\$10,447	\$10,638	\$11,143	\$11,143
033102 INSUR XP LIABILITY EXPOSURE	\$567	\$690	\$2,911	\$2,911
033103 INSUR XP MISCELLANEOUS	\$1,668	\$1,968	\$1,699	\$1,699
033500 MAINTENANCE OF EQUIPMENT	\$0	\$0	\$100	\$100
033592 CHGS IT MNT HARD/SOFTWARE	\$1,013	\$756	\$828	\$828
033791 CHGS FAC MGMT MAINT STR	\$14,968	\$11,265	\$11,271	\$11,271
034100 MEMBERSHIPS	\$1,138	\$1,438	\$1,500	\$1,500
034500 OFFICE EXPENSE	\$3,950	\$4,045	\$5,000	\$5,000
034527 OFFICE XP PRINTING	\$1,405	\$1,667	\$1,750	\$1,750

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034590 CHGS OC PHOTOCOPY SVS	\$775	\$900	\$700	\$700	
034591 CHGS OC POSTAGE SVS	\$1,298	\$1,249	\$2,000	\$2,000	
034592 CHGS OC OTHER MAIL SVS	\$1,004	\$1,136	\$1,025	\$1,025	
034800 PROF & SPECIAL SERVICES	\$30,757	\$21,483	\$20,600	\$20,600	
034837 PROF PREEMPLOYMENT SVS	\$200	\$173	\$200	\$200	
034890 CHGS FAC MGMT PROF SVS	\$107	\$363	\$557	\$557	
034892 CHGS IT PROFESSIONAL SVS	\$17,126	\$14,572	\$18,000	\$18,000	
034900 PUBLICATIONS & LEGAL NOTICES	\$217	\$199	\$300	\$300	
035100 RENTS & LEASES OF EQUIPMENT	\$1,674	\$1,676	\$2,000	\$2,000	
035300 RENTS & LEASES OF STRUCTURES	\$1,200	\$1,200	\$1,200	\$1,200	
035500 MINOR EQUIPMENT	\$161	\$90	\$200	\$200	
035590 CHGS IT SOFTWARE EQP	\$0	\$0	\$150	\$150	
035591 CHGS IT HARDWARE EQP	\$845	\$0	\$2,500	\$2,500	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$499	\$419	\$1,200	\$1,200	
035900 TRANSPORTATION & TRAVEL	\$9,453	\$9,574	\$15,000	\$15,000	
035940 TRANS/TRVL FUEL	\$5	\$0	\$0	\$0	
035990 CHGS FLEET TRANS/TRVL	\$54	\$0	\$500	\$500	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$158	\$0	\$0	\$0	
036100 UTILITIES	\$22,388	\$23,444	\$35,000	\$35,000	
SERVICES AND SUPPLIES	\$127,261	\$112,662	\$142,099	\$142,099	
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$1,101,453)	(\$1,113,180)	(\$972,435)	(\$972,435)	
INTRAFUND TRANSFERS	(\$1,101,453)	(\$1,113,180)	(\$972,435)	(\$972,435)	
Total Expenditures/Appropriations:	(\$126,825)	(\$62,133)	\$243,820	\$243,820	
Net Cost:	(\$136,918)	(\$89,530)	\$243,820	\$243,820	

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's weekly agendas, communication of actions taken by the Board, preparation of minutes, and legal advertising.

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

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

BUDGET REQUESTS

This budget unit's net county cost is decreasing \$53,584 (13.4 percent) when compared to the FY 2014-15 Adjusted Budget. The reduction is primarily due to a decrease in Building and Equipment Use A-87 from refunding the bonds on the Administration Center Building. Salaries and Benefits have decreased \$15,024 (6.5 percent) due to staff turnover. Services and Supplies have increased \$14,188 due to higher Information Technology costs related to the automated board report system. Total requested expenditures are \$350,547. With the combined savings in the current year (6.7 percent) and in FY 2015-16, the Clerk of the Board estimates returning \$80,000 to the General Fund.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as requested.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
664500 PROPERTY TAX ADMIN FEE	\$3,918	\$3,388	\$3,000	\$3,000
676100 BOARD APPEALS	\$735	\$635	\$0	\$0
679900 WILLIAMSON ACT HANDLING FEE	\$25	\$0	\$0	\$0
692100 PHOTOCOPIES	\$291	\$264	\$100	\$100
692460 BOS PUBLIC HEARING PROCESS FEE	\$635	\$385	\$100	\$100
CHARGES FOR SERVICES	\$5,605	\$4,673	\$3,200	\$3,200
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$22	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$280	\$8,723	\$0	\$0
MISCELLANEOUS REVENUES	\$302	\$8,723	\$0	\$0
Total Revenues:	\$5,908	\$13,396	\$3,200	\$3,200
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$133,964	\$126,323	\$136,401	\$136,401
018100 EMPLOYER SHARE OASDI	\$10,010	\$9,354	\$10,435	\$10,435
018201 EMPLOYER SHARE RETIREMENT	\$18,272	\$18,591	\$21,457	\$21,457
018300 EMPLOYER SHARE HEALTH INSUR	\$38,287	\$33,969	\$38,119	\$38,119
018307 EMPLOYR SHR OTHER POST EMP BEN	\$2,678	\$11,171	\$4,264	\$4,264
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$1,232	\$916	\$828	\$828
018500 WORKERS COMP EXPOSURE	\$1,181	\$1,136	\$1,804	\$1,804
018501 WORKERS COMP EXPERIENCE	\$1,440	\$1,044	\$884	\$884
SALARIES AND BENEFITS	\$207,067	\$202,507	\$214,192	\$214,192
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$1,645	\$1,243	\$1,800	\$1,800
032590 CHGS FAC MGMT COMM	\$76	\$67	\$39	\$39
032591 CHGS IT COMM	\$591	\$581	\$604	\$604
032900 HOUSEHOLD EXPENSE	\$35	\$42	\$50	\$50
032992 CHGS FAC MGMT HSHLD XP	\$5,334	\$5,432	\$5,500	\$5,500
033102 INSUR XP LIABILITY EXPOSURE	\$125	\$135	\$520	\$520
033103 INSUR XP MISCELLANEOUS	\$780	\$924	\$819	\$819
033528 MNT EQP SOFTWARE	\$0	\$0	\$2,000	\$2,000
033592 CHGS IT MNT HARD/SOFTWARE	\$458	\$378	\$414	\$414
033791 CHGS FAC MGMT MAINT STR	\$7,483	\$5,795	\$7,000	\$7,000
034100 MEMBERSHIPS	\$300	\$300	\$50	\$50
034500 OFFICE EXPENSE	\$3,705	\$4,607	\$5,500	\$5,500
034590 CHGS OC PHOTOCOPY SVS	\$44	\$0	\$150	\$150
034591 CHGS OC POSTAGE SVS	\$1,640	\$1,405	\$1,800	\$1,800

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034592 CHGS OC OTHER MAIL SVS	\$1,095	\$990	\$1,108	\$1,108	\$1,108
034800 PROF & SPECIAL SERVICES	\$1,100	\$50	\$1,000	\$1,000	\$1,000
034837 PROF PREEMPLOYMENT SVS	\$0	\$592	\$0	\$0	\$0
034849 PROF TECHNOLOGICAL SVS	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
034890 CHGS FAC MGMT PROF SVS	\$54	\$185	\$163	\$163	\$163
034892 CHGS IT PROFESSIONAL SVS	\$9,910	\$12,521	\$12,593	\$12,593	\$12,593
034900 PUBLICATIONS & LEGAL NOTICES	\$1,385	\$2,029	\$8,000	\$8,000	\$8,000
035100 RENTS & LEASES OF EQUIPMENT	\$932	\$933	\$1,200	\$1,200	\$1,200
035300 RENTS & LEASES OF STRUCTURES	\$2,282	\$2,297	\$2,500	\$2,500	\$2,500
035500 MINOR EQUIPMENT	\$149	\$120	\$0	\$0	\$0
035528 MINOR EQP SOFTWARE	\$11,548	\$1,475	\$3,500	\$3,500	\$3,500
035591 CHGS IT HARDWARE EQP	\$1,077	\$1,744	\$4,345	\$4,345	\$4,345
035700 SPECIAL DEPARTMENTAL EXPENSE	\$179	\$0	\$0	\$0	\$0
035900 TRANSPORTATION & TRAVEL	\$242	\$149	\$300	\$300	\$300
035941 TRANS/TRVL MILEAGE	\$0	\$46	\$50	\$50	\$50
036100 UTILITIES	\$11,431	\$11,970	\$15,000	\$15,000	\$15,000
SERVICES AND SUPPLIES	\$71,612	\$64,021	\$84,005	\$84,005	\$84,005
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$18,443	\$31,077	\$28,945	\$28,945	\$28,945
050003 BUILDING & EQUIPMENT USE A-87	\$72,714	\$83,843	\$23,405	\$23,405	\$23,405
OTHER CHARGES	\$91,158	\$114,920	\$52,350	\$52,350	\$52,350
Total Expenditures/Appropriations:	\$369,837	\$381,450	\$350,547	\$350,547	\$350,547
Net Cost:	\$363,929	\$368,053	\$347,347	\$347,347	\$347,347

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 2015-16 budget request for the Auditor-Controller reflects a Net-County-Cost of \$709,863, a ten percent reduction from the prior year. There are no unfunded vacancies in the total Salaries and Benefits projections. The request includes one additional full-time-equivalent Payroll Technician I/II-Confidential, to be offset by a reduction in extra-help and overtime hours. The Services and Supplies lines in the requested budget are being consolidated to eliminate the practice of segregating small charges into separate accounts unnecessarily. The Services and Supplies category also includes budgeted amounts for the ongoing projects, enhancements and upgrades to the County's automated financial management system (IFAS).

The Auditor-Controller's FY 2015-16 budget request includes appropriations of \$3.1 million, offset by A-87 cost reimbursement (\$2.3 million) and revenue (\$123,863).

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 \$216,803. 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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$6,774	\$18,575	\$10,000	\$10,000	
664300 S/A COLLECTION FEE ANDERSON	\$20,634	\$19,633	\$9,000	\$9,000	
664310 S/A COLLECTION FEE OTHER DIST	\$36,490	\$39,201	\$20,000	\$20,000	
664330 SUP ASMT ADMIN FEE SB813	\$13,394	\$14,685	\$5,000	\$5,000	
664500 PROPERTY TAX ADMIN FEE	\$25,271	\$20,039	\$20,389	\$20,389	
664502 PROPERTY TAX AB 1X 26	\$26,390	\$19,935	\$10,000	\$10,000	
665001 AUDITORS FEES PAYROLL	\$907	\$961	\$650	\$650	
693111 CHARGES FOR SERVICES A87	\$54,272	\$49,782	\$36,839	\$36,839	
CHARGES FOR SERVICES	\$184,136	\$182,814	\$111,878	\$111,878	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$4,629	\$0	\$0	\$0	
799352 MISC REV PERSONAL BENEFIT	\$0	\$10	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$2,138	\$51,474	\$0	\$0	
799391 PRIOR PERIOD REV ADJUSTMENT	\$0	\$123	\$0	\$0	
799731 MISC CREDIT CARD BANK ADJSTMNT	\$2,356	\$11,710	\$12,000	\$12,000	
799850 REIMB MISC COSTS	\$54	\$125	\$0	\$0	
MISCELLANEOUS REVENUES	\$9,179	\$63,445	\$12,000	\$12,000	
Category: 802 OTHER FINANCING SRCS SALE C/A					
896101 SALE OF SURPLUS PROPERTY	\$20	\$0	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$20	\$0	\$0	\$0	
Total Revenues:	\$193,335	\$246,259	\$123,878	\$123,878	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$1,172,172	\$1,208,493	\$1,337,545	\$1,337,545	
011200 TERMINATION/SPECIAL PAY	\$15,763	\$3,354	\$0	\$0	
017000 EXTRA HELP	\$13,106	\$25,858	\$5,000	\$5,000	
017502 OVERTIME PAY	\$6,429	\$18,866	\$6,750	\$6,750	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,445	\$3,671	\$3,992	\$3,992	
018100 EMPLOYER SHARE OASDI	\$86,890	\$88,452	\$102,381	\$102,381	
018201 EMPLOYER SHARE RETIREMENT	\$142,060	\$158,012	\$190,554	\$190,554	
018204 EMPLOYER SHARE DEFERRED COMP	\$14,250	\$8,179	\$8,750	\$8,750	
018300 EMPLOYER SHARE HEALTH INSUR	\$284,897	\$266,061	\$288,801	\$288,801	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$23,395	\$98,483	\$40,127	\$40,127	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$9,831	\$8,230	\$6,940	\$6,940	
018500 WORKERS COMP EXPOSURE	\$10,660	\$11,346	\$16,989	\$16,989	
018501 WORKERS COMP EXPERIENCE	\$7,740	\$4,740	\$3,979	\$3,979	
SALARIES AND BENEFITS	\$1,788,643	\$1,903,750	\$2,011,808	\$2,011,808	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$22	\$29	\$0	\$0	
032500 COMMUNICATIONS EXPENSE	\$5,187	\$5,336	\$6,000	\$6,000	
032590 CHGS FAC MGMT COMM	\$243	\$216	\$220	\$220	
032591 CHGS IT COMM	\$6,769	\$6,703	\$6,448	\$6,448	
032700 FOOD EXPENSE	\$0	\$304	\$0	\$0	
032900 HOUSEHOLD EXPENSE	\$0	\$3	\$0	\$0	
032992 CHGS FAC MGMT HSHLD XP	\$18,954	\$18,418	\$18,201	\$18,201	
033100 INSURANCE EXPENSE	\$71	\$33	\$50	\$50	
033102 INSUR XP LIABILITY EXPOSURE	\$1,133	\$1,357	\$5,143	\$5,143	
033103 INSUR XP MISCELLANEOUS	\$6,276	\$7,320	\$7,010	\$7,010	
033500 MAINTENANCE OF EQUIPMENT	\$87,591	\$92,448	\$145,000	\$145,000	
033528 MNT EQP SOFTWARE	\$4,322	\$4,413	\$0	\$0	
033531 MNT EQP IT APRV	\$17,406	\$17,667	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$4,009	\$3,685	\$4,039	\$4,039	
033791 CHGS FAC MGMT MAINT STR	\$25,387	\$24,246	\$18,616	\$18,616	
034100 MEMBERSHIPS	\$2,600	\$2,933	\$4,400	\$4,400	
034102 MEMBER PROF ORGANIZATIONS	\$450	\$0	\$0	\$0	
034500 OFFICE EXPENSE	\$21,466	\$28,871	\$45,000	\$45,000	
034526 OFFICE XP POSTAGE	\$19,775	\$19,119	\$0	\$0	
034527 OFFICE XP PRINTING	\$192	\$185	\$0	\$0	
034590 CHGS OC PHOTOCOPY SVS	\$8	\$7	\$0	\$0	
034591 CHGS OC POSTAGE SVS	\$585	\$60	\$353	\$353	
034592 CHGS OC OTHER MAIL SVS	\$1,331	\$1,638	\$1,221	\$1,221	
034800 PROF & SPECIAL SERVICES	\$53,037	\$9,056	\$10,000	\$10,000	
034807 PROF BANK SVS	\$102	\$108	\$0	\$0	
034837 PROF PREEMPLOYMENT SVS	\$3,195	\$2,712	\$0	\$0	
034867 PROF FINCL SYSTEM/COMPUTER SVS	\$0	\$12,024	\$242,500	\$242,500	
034890 CHGS FAC MGMT PROF SVS	\$176	\$593	\$910	\$910	
034892 CHGS IT PROFESSIONAL SVS	\$422,375	\$468,074	\$498,776	\$498,776	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$100	\$100	
035100 RENTS & LEASES OF EQUIPMENT	\$4,110	\$4,015	\$5,000	\$5,000	
035300 RENTS & LEASES OF STRUCTURES	\$4,320	\$4,320	\$5,000	\$5,000	
035500 MINOR EQUIPMENT	\$6,605	\$1,470	\$30,000	\$30,000	
035590 CHGS IT SOFTWARE EQP	\$1,399	\$6,009	\$0	\$0	
035591 CHGS IT HARDWARE EQP	\$13,394	\$21,940	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$204	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$3,718	\$13,134	\$7,500	\$7,500	
035900 TRANSPORTATION & TRAVEL	\$18,342	\$20,150	\$32,000	\$32,000	

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035942 TRANS/TRVL TRAINING	\$375	\$0	\$0	\$0	\$0
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$28	\$353	\$0	\$0	\$0
036100 UTILITIES	\$36,589	\$38,315	\$48,018	\$48,018	\$48,018
SERVICES AND SUPPLIES	\$791,552	\$837,483	\$1,141,505	\$1,141,505	\$1,141,505
Category: 080 INTRAFUND TRANSFERS					
088001 C/A A-87	(\$1,938,344)	(\$2,068,789)	(\$2,319,572)	(\$2,319,572)	(\$2,319,572)
INTRAFUND TRANSFERS	(\$1,938,344)	(\$2,068,789)	(\$2,319,572)	(\$2,319,572)	(\$2,319,572)
Category: 095 OTHER FINANCING USES					
095925 TRAN OUT INFORMATION TECH	\$28,621	\$0	\$0	\$0	\$0
OTHER FINANCING USES	\$28,621	\$0	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$670,473	\$672,444	\$833,741	\$833,741	\$833,741
Net Cost:	\$477,137	\$426,184	\$709,863	\$709,863	\$709,863

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 2015-16 requested net-county-cost for this department is \$806,403, an increase of \$23,344 (3 percent). The increase is primarily due to termination pay for several long-term employees. Salaries and Benefits are decreasing \$99,666 due to the deletion of the vacant Inter-Departmental System Coordinator position. This coordination will now be provided by Information Technology staff. Services and Supplies will be increasing commensurate with these professional services.

SUMMARY OF RECOMMENDATIONS

The CEO recommended budget is as requested by the department head. In the aggregate, the Treasurer Tax Collector and the Public Administrator will increase their net-county-cost by \$88,030. This is offset by current year aggregate savings estimated to be \$87,109.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 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	\$80,360	\$76,653	\$60,000	\$60,000	
FINES, FORFEITURES & PENALTIES	\$80,360	\$76,653	\$60,000	\$60,000	
Category: 600 CHARGES FOR SERVICES					
664000 TAX COLLECTION FEES	\$6,041	\$6,619	\$4,500	\$4,500	
664002 TAX DEED REDEMPTION FEE	\$4,375	\$3,223	\$900	\$900	
664003 COUNTY TAX SALE FEES	\$28,252	\$20,023	\$15,000	\$15,000	
664005 UNSECURED COLLECTION FEE	\$26,910	\$26,239	\$24,000	\$24,000	
664330 SUP ASMT ADMIN FEE SB813	\$27,372	\$33,209	\$33,545	\$33,545	
664500 PROPERTY TAX ADMIN FEE	\$176,985	\$183,221	\$186,425	\$186,425	
692110 INVESTMENT SERVICE FEE	\$674,806	\$654,223	\$679,784	\$679,784	
692120 FISCAL AGENT FEE SHASTA LK CTY	\$1,500	\$1,500	\$1,500	\$1,500	
693111 CHARGES FOR SERVICES A87	\$22	\$17	(\$2)	(\$2)	
CHARGES FOR SERVICES	\$946,266	\$928,277	\$945,652	\$945,652	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$15	\$0	\$0	\$0	
799215 UNCLAIMED MONEY	\$0	\$15	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$0	\$4	\$0	\$0	
799390 PRIOR PERIOD EXP ADJUSTMENT	\$1,824	\$44,382	\$0	\$0	
799615 FRAUD RECOVERY FUNDS RETAIN	\$1,220	\$0	\$0	\$0	
799730 REIMB BANK CHARGES	\$44,027	\$47,778	\$46,300	\$46,300	
799900 CASH OVER/SHORT	(\$481)	(\$374)	(\$1,000)	(\$1,000)	
MISCELLANEOUS REVENUES	\$46,606	\$91,806	\$45,300	\$45,300	
Total Revenues:	\$1,073,232	\$1,096,737	\$1,050,952	\$1,050,952	
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$707,535	\$679,507	\$676,264	\$676,264	
011200 TERMINATION/SPECIAL PAY	\$0	\$22,086	\$52,894	\$52,894	
017000 EXTRA HELP	\$9,828	\$14,436	\$20,000	\$20,000	
017502 OVERTIME PAY	\$0	\$56	\$0	\$0	
017509 HOLIDAY OVERTIME PAY	\$0	\$127	\$0	\$0	
017517 CELL/PDA COMM ALLOWANCE PROG	\$1,300	\$1,300	\$1,306	\$1,306	
018100 EMPLOYER SHARE OASDI	\$51,848	\$51,911	\$56,791	\$56,791	
018201 EMPLOYER SHARE RETIREMENT	\$95,140	\$98,700	\$106,642	\$106,642	
018204 EMPLOYER SHARE DEFERRED COMP	\$7,905	\$11,704	\$8,100	\$8,100	
018300 EMPLOYER SHARE HEALTH INSUR	\$183,575	\$159,303	\$172,641	\$172,641	
018307 EMPLOYR SHR OTHER POST EMP BEN	\$14,113	\$61,321	\$20,288	\$20,288	
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$5,723	\$4,216	\$3,398	\$3,398	

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

Detail By Revenue Category and Expenditure Object		2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1		2	3	4	5
018500	WORKERS COMP EXPOSURE	\$6,336	\$6,428	\$9,456	\$9,456
018501	WORKERS COMP EXPERIENCE	\$6,732	\$4,968	\$3,537	\$3,537
SALARIES AND BENEFITS		\$1,090,040	\$1,116,072	\$1,131,317	\$1,131,317
Category: 030 SERVICES AND SUPPLIES					
032300	CLOTHING/PERSONAL SUPPLIES XP	\$0	\$0	\$200	\$200
032500	COMMUNICATIONS EXPENSE	\$4,328	\$4,272	\$5,000	\$5,000
032590	CHGS FAC MGMT COMM	\$207	\$184	\$188	\$188
032591	CHGS IT COMM	\$2,067	\$1,924	\$1,976	\$1,976
032900	HOUSEHOLD EXPENSE	\$113	\$119	\$500	\$500
032992	CHGS FAC MGMT HSHLD XP	\$14,687	\$15,152	\$15,547	\$15,547
033100	INSURANCE EXPENSE	\$55	\$0	\$0	\$0
033102	INSUR XP LIABILITY EXPOSURE	\$673	\$750	\$2,852	\$2,852
033103	INSUR XP MISCELLANEOUS	\$10,836	\$2,880	\$2,455	\$2,455
033500	MAINTENANCE OF EQUIPMENT	\$7,618	\$6,849	\$6,177	\$6,177
033531	MNT EQP IT APRV	\$52,482	\$53,269	\$53,696	\$53,696
033592	CHGS IT MNT HARD/SOFTWARE	\$2,749	\$2,268	\$2,485	\$2,485
033791	CHGS FAC MGMT MAINT STR	\$21,540	\$20,699	\$21,670	\$21,670
034100	MEMBERSHIPS	\$575	\$575	\$575	\$575
034500	OFFICE EXPENSE	\$18,764	\$18,423	\$28,000	\$28,000
034526	OFFICE XP POSTAGE	\$56,218	\$58,356	\$67,000	\$67,000
034527	OFFICE XP PRINTING	\$1,751	\$1,530	\$1,300	\$1,300
034530	OFFICE XP SPEC FORMS	\$8,402	\$5,764	\$22,950	\$22,950
034532	OFFICE XP ENVELOPES	\$5,956	\$4,540	\$12,362	\$12,362
034590	CHGS OC PHOTOCOPY SVS	\$0	\$1,765	\$3,062	\$3,062
034592	CHGS OC OTHER MAIL SVS	\$775	\$713	\$675	\$675
034800	PROF & SPECIAL SERVICES	\$757	\$601	\$200	\$200
034813	PROF CONSULTING SVS	\$797	\$780	\$812	\$812
034825	PROF INVESTMENT SVS	\$215,957	\$190,876	\$250,000	\$250,000
034837	PROF PREEMPLOYMENT SVS	\$255	\$736	\$2,700	\$2,700
034843	PROF RESEARCH SVS	\$26,750	\$13,262	\$39,000	\$39,000
034890	CHGS FAC MGMT PROF SVS	\$150	\$506	\$1,777	\$1,777
034892	CHGS IT PROFESSIONAL SVS	\$63,719	\$69,698	\$92,180	\$92,180
034900	PUBLICATIONS & LEGAL NOTICES	\$10,267	\$7,319	\$10,500	\$10,500
035100	RENTS & LEASES OF EQUIPMENT	\$5,751	\$5,794	\$9,444	\$9,444
035300	RENTS & LEASES OF STRUCTURES	\$3,180	\$3,266	\$3,350	\$3,350
035500	MINOR EQUIPMENT	\$1,893	\$5,654	\$2,000	\$2,000
035590	CHGS IT SOFTWARE EQP	\$0	\$803	\$5,500	\$5,500
035591	CHGS IT HARDWARE EQP	\$6,436	\$5,831	\$12,000	\$12,000
035592	CHGS IT TELECOMM EQP	\$155	\$0	\$0	\$0

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$11,069	\$2,244	\$500	\$500	
035754 SP DEPT XP ONLINE DATA SUBSCR	\$0	\$0	\$5,000	\$5,000	
035900 TRANSPORTATION & TRAVEL	\$5,968	\$6,107	\$8,000	\$8,000	
036100 UTILITIES	\$31,209	\$32,682	\$41,017	\$41,017	
SERVICES AND SUPPLIES	\$594,123	\$546,206	\$732,650	\$732,650	
Category: 080 INTRAFUND TRANSFERS					
088000 COST APPLIED VARIOUS	(\$16,808)	(\$7,494)	(\$7,650)	(\$7,650)	
088001 C/A A-87	(\$2,269)	(\$418)	\$1,138	\$1,138	
088110 C/A AUDITOR-CONTROLLER	(\$102)	(\$108)	(\$100)	(\$100)	
INTRAFUND TRANSFERS	(\$19,180)	(\$8,021)	(\$6,612)	(\$6,612)	
Total Expenditures/Appropriations:	\$1,664,983	\$1,654,256	\$1,857,355	\$1,857,355	
Net Cost:	\$591,750	\$557,519	\$806,403	\$806,403	

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 2014-15, there were 108,707 locally assessed properties in Shasta County with a taxable value of \$15,721,177,903 generating more than \$157 million in property tax revenue for use by county government, cities, school districts and other local taxing agencies. These figures represent an increase of 4.4 percent in taxable value and property tax revenue over the previous year due to the increase in the market of taxable properties.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$4.03 million and revenues in the amount of \$958,610 which results in a net County cost of \$3.07 million. Compared to the prior year, the FY 2015-16 expenditures are decreased by \$486,033, and revenues are decreased by \$51,032. The net-county-cost is decreased by \$435,001 or 12.4 percent compared to the FY 2014-15 adjusted budget. The department also anticipated ending FY 2014-15 under budget by \$343,317.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

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 State's current budget concerns there is uncertainty as to when such a program would become available. The 2014-15 Governor's budget proposed a modest pilot program to study potential improvement to the current property tax administration system to which eight counties have been accepted.

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

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Category: 600 CHARGES FOR SERVICES				
664004 SALE OF ROLL	\$49,298	\$13,349	\$10,000	\$10,000
664060 SEGREGATION FEE	\$900	\$1,509	\$800	\$800
664080 PARCEL INFORMATION FEE	\$1,897	\$1,989	\$1,200	\$1,200
664081 PROPERTY CHARACTER INFO FEES	\$1,771	\$1,730	\$1,000	\$1,000
664330 SUP ASMT ADMIN FEE SB813	\$72,977	\$80,572	\$70,000	\$70,000
664500 PROPERTY TAX ADMIN FEE	\$872,222	\$890,686	\$875,000	\$875,000
692100 PHOTOCOPIES	\$494	\$660	\$500	\$500
693001 CHARGES FOR SERVICES	\$3,653	\$4,535	\$100	\$100
CHARGES FOR SERVICES	\$1,003,214	\$995,031	\$958,600	\$958,600
Category: 700 MISCELLANEOUS REVENUES				
795000 AUDITOR VOID/STALE DATED CHECK	\$275	\$0	\$0	\$0
799390 PRIOR PERIOD EXP ADJUSTMENT	\$4,405	\$54,142	\$0	\$0
799900 CASH OVER/SHORT	\$0	(\$2)	\$10	\$10
MISCELLANEOUS REVENUES	\$4,680	\$54,139	\$10	\$10
Total Revenues:	\$1,007,895	\$1,049,171	\$958,610	\$958,610
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$2,045,469	\$1,988,532	\$2,224,997	\$2,224,997
011200 TERMINATION/SPECIAL PAY	\$558	\$87,012	\$0	\$0
017000 EXTRA HELP	\$5,549	\$9,065	\$13,000	\$13,000
017517 CELL/PDA COMM ALLOWANCE PROG	\$2,887	\$4,511	\$4,839	\$4,839
018100 EMPLOYER SHARE OASDI	\$148,674	\$150,950	\$169,973	\$169,973
018201 EMPLOYER SHARE RETIREMENT	\$277,749	\$292,209	\$351,081	\$351,081
018204 EMPLOYER SHARE DEFERRED COMP	\$7,768	\$7,770	\$9,000	\$9,000
018300 EMPLOYER SHARE HEALTH INSUR	\$488,966	\$448,020	\$496,238	\$496,238
018307 EMPLOYR SHR OTHER POST EMP BEN	\$40,861	\$178,331	\$66,750	\$66,750
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$17,772	\$13,705	\$11,979	\$11,979
018500 WORKERS COMP EXPOSURE	\$18,120	\$18,767	\$28,096	\$28,096
018501 WORKERS COMP EXPERIENCE	\$0	\$6,924	\$8,792	\$8,792
SALARIES AND BENEFITS	\$3,054,378	\$3,205,801	\$3,384,745	\$3,384,745
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$20	\$0	\$0	\$0
032500 COMMUNICATIONS EXPENSE	\$9,943	\$8,005	\$10,540	\$10,540
032590 CHGS FAC MGMT COMM	\$393	\$350	\$355	\$355
032591 CHGS IT COMM	\$6,306	\$6,200	\$6,449	\$6,449
032900 HOUSEHOLD EXPENSE	\$83	\$51	\$50	\$50
032992 CHGS FAC MGMT HSHLD XP	\$28,049	\$28,642	\$29,653	\$29,653

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
033102 INSUR XP LIABILITY EXPOSURE	\$1,926	\$2,221	\$8,465	\$8,465	
033103 INSUR XP MISCELLANEOUS	\$4,584	\$6,156	\$5,029	\$5,029	
033105 INSUR XP LIABILITY EXPERIENCE	\$1,260	\$1,068	\$2,414	\$2,414	
033500 MAINTENANCE OF EQUIPMENT	\$0	\$43	\$500	\$500	
033531 MNT EQP IT APRV	\$112,138	\$104,986	\$118,733	\$118,733	
033532 MNT EQP FAC MGMT APRV	\$0	\$8,833	\$0	\$0	
033592 CHGS IT MNT HARD/SOFTWARE	\$6,414	\$5,667	\$5,592	\$5,592	
033791 CHGS FAC MGMT MAINT STR	\$38,243	\$30,585	\$29,708	\$29,708	
034100 MEMBERSHIPS	\$920	\$1,245	\$1,315	\$1,315	
034500 OFFICE EXPENSE	\$18,376	\$17,721	\$19,450	\$19,450	
034590 CHGS OC PHOTOCOPY SVS	\$7,894	\$6,302	\$10,000	\$10,000	
034591 CHGS OC POSTAGE SVS	\$19,694	\$19,398	\$27,070	\$27,070	
034592 CHGS OC OTHER MAIL SVS	\$987	\$1,045	\$1,217	\$1,217	
034594 CHGS IT OFFICE EXP	\$0	\$0	\$500	\$500	
034800 PROF & SPECIAL SERVICES	\$2,346	\$1,409	\$2,950	\$2,950	
034806 PROF AUDIT SVS	\$0	\$0	\$4,000	\$4,000	
034837 PROF PREEMPLOYMENT SVS	\$569	\$1,323	\$500	\$500	
034890 CHGS FAC MGMT PROF SVS	\$284	\$958	\$1,472	\$1,472	
034892 CHGS IT PROFESSIONAL SVS	\$117,382	\$125,753	\$144,583	\$144,583	
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$500	\$500	
035100 RENTS & LEASES OF EQUIPMENT	\$2,334	\$2,336	\$2,600	\$2,600	
035500 MINOR EQUIPMENT	\$493	\$404	\$1,000	\$1,000	
035590 CHGS IT SOFTWARE EQP	\$20,355	\$16,331	\$16,700	\$16,700	
035591 CHGS IT HARDWARE EQP	\$7,304	\$19,476	\$25,000	\$25,000	
035592 CHGS IT TELECOMM EQP	\$29	\$166	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$1,289	\$2,155	\$4,460	\$4,460	
035900 TRANSPORTATION & TRAVEL	\$14,451	\$18,509	\$18,635	\$18,635	
035940 TRANS/TRVL FUEL	\$3,975	\$8,392	\$14,500	\$14,500	
035990 CHGS FLEET TRANS/TRVL	\$31,014	\$20,826	\$29,832	\$29,832	
035999 TRN/TRV PY EE 1 DAY MEAL REIMB	\$599	\$0	\$550	\$550	
036100 UTILITIES	\$59,135	\$61,925	\$78,623	\$78,623	
SERVICES AND SUPPLIES	\$518,806	\$528,495	\$622,945	\$622,945	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$78,607	\$92,036	\$51,546	\$51,546	
050003 BUILDING & EQUIPMENT USE A-87	\$399,061	\$456,154	\$139,009	\$139,009	
OTHER CHARGES	\$477,668	\$548,190	\$190,555	\$190,555	
Category: 080 INTRAFUND TRANSFERS					
088002 C/A ADMIN	(\$172,767)	(\$162,874)	(\$166,193)	(\$166,193)	

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTRAFUND TRANSFERS	(\$172,767)	(\$162,874)		(\$166,193)	(\$166,193)
Total Expenditures/Appropriations:	\$3,878,086	\$4,119,612		\$4,032,052	\$4,032,052
Net Cost:	\$2,870,191	\$3,070,441		\$3,073,442	\$3,073,442