

GENERAL REVENUE AND TRANSFERS
Fund 0060 General, Budget Unit 100
Lawrence G. Lees, County Administrative Officer

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
TAXES	\$43,972,982	\$42,362,887	\$41,193,000	\$41,193,000	
LICENSES, PERMITS & FRANCHISES	\$653,815	\$670,436	\$600,000	\$600,000	
FINES, FORFEITURES & PENALTIES	\$269,574	\$397,952	\$170,000	\$170,000	
REVENUE FROM MONEY & PROPERTY	\$359,164	\$377,707	\$323,500	\$323,500	
INTERGOVERNMENTAL REVENUES	\$1,987,597	\$3,800,574	\$1,561,000	\$1,561,000	
CHARGES FOR SERVICES	\$842,902	\$1,309,903	\$600,000	\$600,000	
MISCELLANEOUS REVENUES	\$8,640	\$1,300	\$1,200	\$1,200	
OTHR FINANCING SOURCES TRAN IN	\$2,000,000	\$20,400	\$0	\$0	
OTHER FINANCING SRCS SALE C/A	\$48,500	\$0	\$0	\$0	
Total Revenues:	\$50,143,176	\$48,941,162	\$44,448,700	\$44,448,700	
SERVICES AND SUPPLIES	\$94,556	\$63,357	\$200,000	\$200,000	
OTHER CHARGES	\$124,766	\$84,756	\$69,382	\$69,382	
CAPITAL ASSETS	\$0	\$20,400	\$0	\$0	
OTHER FINANCING USES	\$34,773,482	\$32,734,426	\$34,419,879	\$34,419,879	
Total Expenditures/Appropriations:	\$34,992,805	\$32,902,940	\$34,689,261	\$34,689,261	
Net Cost:	(\$15,150,371)	(\$16,038,222)	(\$9,759,439)	(\$9,759,439)	

PROGRAM DESCRIPTION

The General Revenue and Transfers budget reflects the revenue of the County's General Fund which finances the net county cost of all general fund departments. Revenues are derived from property taxes, sales tax, property taxes in lieu of motor vehicle license fees, interest, and various unrestricted federal and state subventions. This budget unit reflects the General Fund subsidies (transfers-out) and required matching funds provided to other operating funds, such as County Fire, Health and Human Services (Mental Health, Public Health and Social Services), Library, and Public Safety.

SUMMARY OF RECOMMENDATIONS

As recommended this budget will fund the general fund departments and the subsidies provided to operating departments not in the general fund as described above. Departments were instructed to submit budgets that maintained a status quo General Fund contribution. Exceptions were made for those departments with "minimum maintenance of effort" or MOE. Recommended appropriations total \$34.6 million, an increase of \$1.2 million (3.6 percent) when compared with the adjusted FY 2010-11 budget.

The County has appropriated approximately \$2 million to upgrade facilities for handicapped access (ADA) in the past 5 years. In 2011-12, appropriations include \$100,000 for various other ADA projects as recommended by the ADA committee.

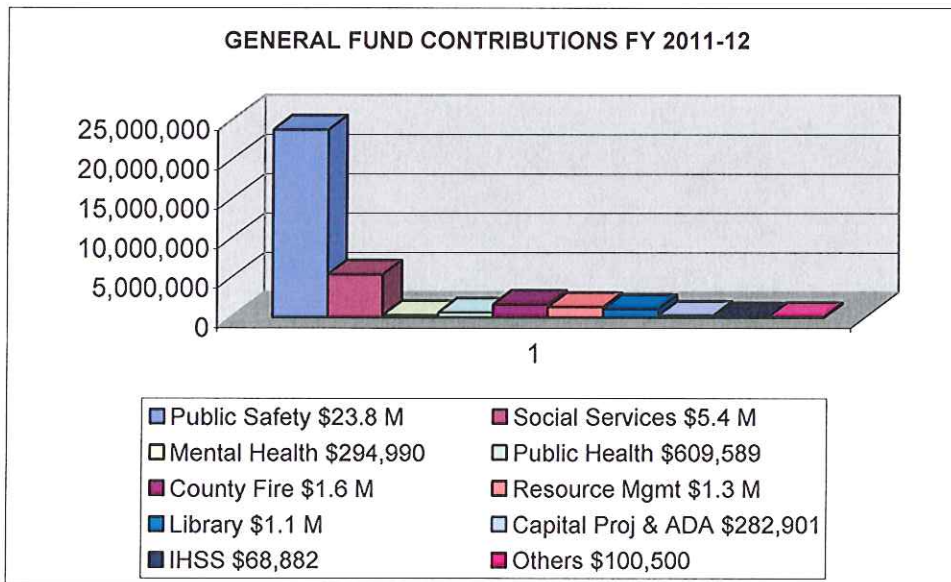
Also recommended is \$100,500 for miscellaneous expenses, such as sales tax audit services and mosquito tax assessments of various County-owned road right-of-way parcels.

TRANSFERS OUT

The CAO's recommendations include a redistribution of support within the various budget units of Health and Human Services and Public Safety. Additional General Fund support is recommended for Capital Projects for costs associated with siting a new courthouse building on Court Street (\$100,000), the District Attorney for the Child Abduction Unit, to be offset by future State-Mandate reimbursement (\$223,082), and Planning to update the County's General Plan (\$500,000). Other minor changes are attributable to salary and benefit costs associated with support positions in Building (nuisance abatement) and Environmental Health (un-reimbursed community health programs).

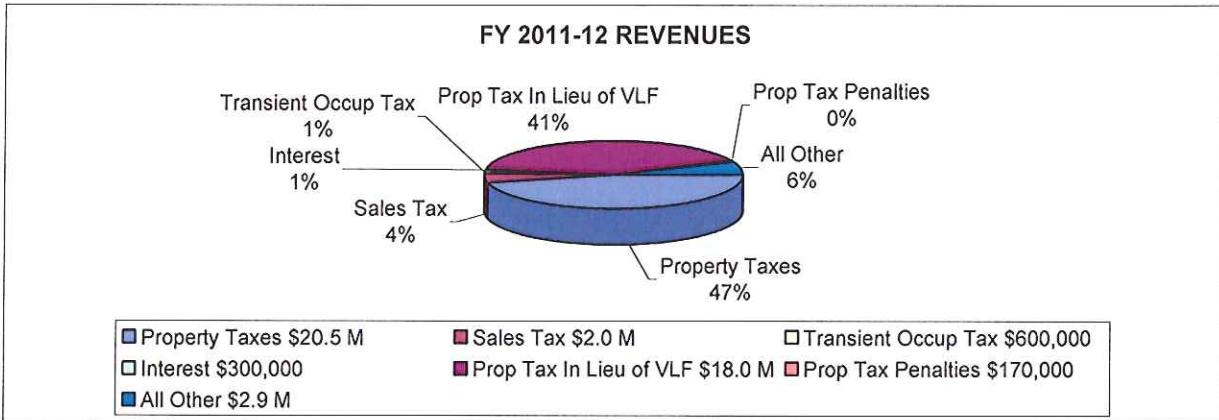
As is illustrated in the following table, a significant share of funding for the various special funds is transferred as a subsidy from the County's General Purpose Revenue budget unit to the individual service departments. The largest contribution of General Fund dollars (\$23.7 million) is to the Public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

Transfers Out Fund Allocation	%	Amount
Public Safety	68.59%	\$23,791,674
Health & Human Services:		
Social Services	15.65%	5,427,802
Mental Health	.85%	294,990
Public Health	1.76%	609,589
County Fire	4.76%	1,651,657
Resource Management	3.86%	1,337,755
Library	3.24%	1,123,511
Capital Projects & ADA	.82%	282,901
In-Home Support Svcs.	.20%	68,882
Other	.29%	100,500
Total		\$34,689,261



REVENUES

Total recommended discretionary revenue is \$44.4 million, a decrease of \$2.1 million or 4.6 percent compared to estimates for the fiscal year ending June 30, 2011. The following graph illustrates revenue by source type dedicated to the General Purpose Revenue budget unit; 47 percent, or \$20.4 million of general purpose revenue is derived from property taxes; 4.0 percent, or \$2 million from sales tax; .38 percent, or \$170,000 from property tax penalties; 1.0 percent, or \$300,000 from interest earned; 1.0 percent, or \$600,000 from transient occupancy taxes; 41 percent, or \$18 million from property tax in lieu of VLF and 6.0 percent, or \$2.8 million from other sources.



Absent this year for the fifth year in a row is revenue from Vehicle License Fees. Effective with the implementation of Proposition 1A the County now receives Property Taxes in Lieu of Vehicle License Fees (\$18 million). Also absent is any reimbursement from the Teeter Plan. The Plan is sustainable and has positive financial benefits to both the County and the participating agencies. However, due in part to a change in accounting practices and an increase in the value of the delinquent buyout the Plan's fund balance is in deficit. This deficit will be corrected by foregoing any General Fund buyout for a number of years. This is the fourth year that the General Fund has not realized revenue from Teeter, which typically yielded \$1 million annually to the General Fund.

Receipts from sales tax are showing signs of recovery and may reach \$2 million in both 2010-11 and 2011-12. However, this is comparable to levels seen in the late 1990's, and significantly less than the high of \$2.9 million received in 2000-01. Interest earnings continue to decline, with only \$300,000 recommended for 2011-12, down from a high of \$2.4 million in 2006-07.

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The FY 2011-12 Shasta County Recommended budget attempts to address potential harm from State take-backs. The State continues to grapple with a significant budget deficit and cash flow problems. The County could receive significantly more or less than projected upon State budget amendments. The Governor's "May Revise" Budget is due out on May 16, 2011. The State continues to manage its cash flow problems by delaying reimbursement to local government. Delays cause Shasta County to rely upon cash reserves and in some cases on short-term borrowing from the Treasury.

The County has not budgeted growth in property tax revenue for a number of years. Actual receipts have yielded marginal growth which in turn fell to fund balance for use in financing the County's spending plan. For the year ending June 30, 2011, it is estimated we will not realize any growth. The 2011-12 Recommended Budget relies on use of fund balance carryover (\$12.2 million) which results from a combination of spending reductions and revenue growth. Absent growth in our major discretionary

revenues, future spending plans may require reductions in the level of General Fund support to Central Government and benefitting departments outside the General Fund.

The County has been proactive in meeting the challenges of funding retiree health insurance expense by funding two Other Post Employment Benefit Trusts. These irrevocable trusts are designed as a long-term investment with the objective of growth through regular payroll deposits and interest. Other continuing concerns are rising benefit costs due to increases in health insurance for actives and retirees; workers compensation; and PERS retirement. Through collaborative bargaining, the County's labor force is now contributing the Employee Member Contribution to PERS (7 percent for Miscellaneous Employees, and 9 percent for Safety Employees). Changes to the retirement formulas will also yield future savings.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

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

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

BOARD OF SUPERVISORS
Fund 0060 General, Budget Unit 101
Les Baugh; Chair, Board of Supervisors

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

Schedule 9

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$0	\$441	\$0	\$0	\$0
Total Revenues:	\$0	\$441	\$0	\$0	\$0
SALARIES AND BENEFITS	\$387,002	\$373,540	\$384,008	\$384,008	\$384,008
SERVICES AND SUPPLIES	\$79,708	\$71,996	\$98,048	\$98,048	\$98,048
OTHER CHARGES	\$89,326	\$109,587	\$92,506	\$92,506	\$92,506
Total Expenditures/Appropriations:	\$556,037	\$555,124	\$574,562	\$574,562	\$574,562
Net Cost:	\$556,037	\$554,682	\$574,562	\$574,562	\$574,562

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 2011-12 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 \$20,422 (3.4 percent) compared to their 2010-11 adjusted budget. The Board of Supervisors has also realized a 5.4 percent savings (\$32,195) for this fiscal year.

Salaries and Benefits have increased \$7,352 (2.0 percent) due to the projected increase for health insurance and increase in the PERS retirement rates. Services and Supplies has decreased \$10,692 (9.8 percent) compared to the 2010-11 adjusted budget. A-87 charges have decreased \$17,082 (15.6 percent) from their 2010-11 adjusted budget levels.

Board memberships requested for FY 2010-11 total \$33,000, and include the following organizations: Regional Council of Rural Counties, California State Association of Counties, National Association of Counties, and National California Water Association. Membership and participation in these organizations is essential to the mission of the Board.

The County's membership in CSAC is mandatory in order to allow participation in the Excess Insurance Authority (EIA); therefore, the membership cost is split one-half in the Risk Management budget and one-half

in the Board's budget. In addition, CSAC provides Supervisors the opportunity to interact with CSAC staff in Sacramento as well as a network of supervisors throughout the State.

SUMMARY OF RECOMMENDATIONS

The CAO 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, and is recommended by, the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
County Budget Act
January 2010

County of Shasta
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2011-12

Schedule 9

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

Function: GENERAL

Activity: LEGISLATIVE & ADMINISTRATIVE

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$0	\$10,551		\$0	\$0
CHARGES FOR SERVICES	\$8,000	\$8,000		\$0	\$0
MISCELLANEOUS REVENUES	\$1	\$45		\$0	\$0
Total Revenues:	\$8,001	\$18,596		\$0	\$0
SALARIES AND BENEFITS	\$901,292	\$936,345		\$971,826	\$971,826
SERVICES AND SUPPLIES	\$127,163	\$123,980		\$193,587	\$193,587
INTRAFUND TRANSFERS	(\$1,203,608)	(\$1,204,136)		(\$1,148,621)	(\$1,148,621)
Total Expenditures/Appropriations:	(\$175,153)	(\$143,810)		\$16,792	\$16,792
Net Cost:	(\$183,155)	(\$162,407)		\$16,792	\$16,792

PROGRAM DESCRIPTION

The County Administrative Office (CAO) is responsible for the operation and administration of County offices, departments, and special districts under the jurisdiction of the Board of Supervisors. The County Administrative Officer 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 Administrative 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 2011-12 request is for a net county cost (NCC) of \$16,792. The Employer Share of Retirement (PERS) has decreased 11.8 percent due to employees paying their member-share of PERS retirement. Total expenditures increased \$94,929, primarily due to a decline in the A-87 cost reimbursement and the inclusion of the expense for an Other Post Employment Benefit actuarial as required by GASB 45. The decline in A-87 reimbursement is due to the 10 percent reduction imposed on all General Fund departments, including Central Service departments, in FY 2009-10. Benefitting departments have seen a sharp decline in their A-87 rates.

The CAO will return \$67,552 to the General Fund in FY 2010-11, which will be used to offset the requested increase in the NCC for FY 2011-12. The remaining imbalance will be offset by additional savings in BU 10300-Clerk of the Board. In the aggregate the CAO, Clerk of the Board, and Board of Supervisors, will return

\$126,980 to the General Fund.

SUMMARY OF RECOMMENDATIONS

The CAO 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, and is recommended by, the County Administrative Office.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
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Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$10,573	\$5,719		\$5,125	\$5,125
MISCELLANEOUS REVENUES	\$300	\$0		\$0	\$0
Total Revenues:	\$10,873	\$5,719		\$5,125	\$5,125
SALARIES AND BENEFITS	\$187,527	\$169,644		\$217,041	\$217,041
SERVICES AND SUPPLIES	\$64,818	\$51,172		\$90,415	\$90,415
OTHER CHARGES	\$114,989	\$84,641		\$86,768	\$86,768
Total Expenditures/Appropriations:	\$367,335	\$305,457		\$394,224	\$394,224
Net Cost:	\$356,461	\$299,738		\$389,099	\$389,099

PROGRAM DESCRIPTION

The Clerk of the Board, a division of the County Administrative Office (CAO), 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 reflects a \$10,119 (2.5 percent) decrease in Net County Cost from the FY 2010-11 adjusted budget. Compared to the adjusted budget for 2010-11, Services and Supplies will decrease \$19,826 (18.0%) and Salaries and Benefits will increase \$6,930, or 3.3 percent.

SUMMARY OF RECOMMENDATIONS

The CAO recommends that an additional \$1,000 be added to the retirement line item to align with the projected cost.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

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.

AUDITOR-CONTROLLER
Fund 0060 General, Budget Unit 110
Connie Regnell, Auditor - Controller

State Controller Schedules
 County Budget Act
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County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
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Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$902	\$230		\$0	\$0
INTERGOVERNMENTAL REVENUES	\$8,371	\$0		\$0	\$0
CHARGES FOR SERVICES	\$202,667	\$177,922		\$93,200	\$93,200
MISCELLANEOUS REVENUES	(\$120)	\$0		\$0	\$0
Total Revenues:	\$211,821	\$178,152		\$93,200	\$93,200
SALARIES AND BENEFITS	\$1,520,264	\$1,579,791		\$1,727,030	\$1,727,030
SERVICES AND SUPPLIES	\$724,801	\$683,529		\$973,644	\$973,644
CAPITAL ASSETS	\$0	\$9,802		\$0	\$0
INTRAFUND TRANSFERS	(\$2,797,513)	(\$1,745,755)		(\$1,667,517)	(\$1,667,517)
Total Expenditures/Appropriations:	(\$552,447)	\$527,368		\$1,033,157	\$1,033,157
Net Cost:	(\$764,269)	\$349,215		\$939,957	\$939,957

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2011-12 budget request for the Auditor-Controller maintains the same number of positions as in FY 2010-11. There are no unfunded vacancies in the projection. Total Salaries and Benefits are \$1.7 million, a slight increase of less than 2 percent as compared to 2010-11. Services and Supplies are status quo, \$973,644.

A-87 cost reimbursement is \$1.66 million, a decrease of \$82,366, or 4.7 percent. The decline is attributable to full recovery of the expense of the financial system update.

The total net cost requested for next year's operations is \$939,957.

General Fund departments were directed to prepare a status quo budget through reductions or available funds unspent in FY 2010-11. The Auditor achieved the target through projected net county cost savings surplus of \$328,717 for FY 2010-11.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

The Auditor Controller is a central service department that provides support services to county departments and select special districts. The A-87 Cost Plan is the mechanism to recover expenses incurred two years in arrears. The cost of the financial system upgrade is now fully recovered and the Auditor's net county cost has returned to the level prior to recovery of this expense through the cost plan. The slight increase in the net county cost for FY 2011-12 is offset by projected department savings before June 30, 2010; this will return \$328,717 to the General Fund.

Further complicating the recovery of costs through the Cost Plan is the Board's decision not to charge Special Districts for the Auditor's costs, which reduces the Auditor's recovery by \$188,431. Several agencies are also exempt from A-87. The Board recognized that Special Districts had limited resources or ability to raise rates to cover these charges.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
FINES, FORFEITURES & PENALTIES	\$73,299	\$75,110		\$60,000	\$60,000
CHARGES FOR SERVICES	\$1,063,974	\$902,535		\$911,550	\$911,550
MISCELLANEOUS REVENUES	\$54,131	\$59,805		\$55,438	\$55,438
Total Revenues:	\$1,191,405	\$1,037,450		\$1,026,988	\$1,026,988
SALARIES AND BENEFITS	\$993,811	\$1,011,726		\$1,052,385	\$1,052,385
SERVICES AND SUPPLIES	\$620,020	\$592,285		\$652,264	\$652,264
INTRAFUND TRANSFERS	(\$57,700)	(\$117,157)		\$47,129	\$47,129
Total Expenditures/Appropriations:	\$1,556,131	\$1,486,855		\$1,751,778	\$1,751,778
Net Cost:	\$364,725	\$449,405		\$724,790	\$724,790

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 2011-12 requested net-county-cost for this department is \$724,790, an increase of \$157,975 or 27.8 percent. The increase is attributable to a change in accounting for tax administration fees which caused the A-87 cost reimbursement to drop over 150 percent. This change will result in lower A-87 reimbursement for two years. Absent the change in A-87, expenditures for this budget unit declined 5 percent.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is as requested by the department head with a technical adjustment to rents and leases of structures.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
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Schedule 9

Budget Unit: 112 - ASSESSOR (FUND 0060)

Function: GENERAL

Activity: FINANCE

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$1,385,337	\$949,788		\$915,900	\$915,900
MISCELLANEOUS REVENUES	\$6	\$40		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$1,140	\$0		\$0	\$0
Total Revenues:	\$1,386,484	\$949,828		\$915,900	\$915,900
SALARIES AND BENEFITS	\$2,968,964	\$2,840,387		\$3,138,579	\$3,138,579
SERVICES AND SUPPLIES	\$532,747	\$522,496		\$630,147	\$630,147
OTHER CHARGES	\$504,018	\$521,121		\$510,457	\$510,457
CAPITAL ASSETS	\$3,296	\$0		\$0	\$0
INTRAFUND TRANSFERS	(\$160,606)	(\$162,197)		(\$165,577)	(\$165,577)
Total Expenditures/Appropriations:	\$3,848,420	\$3,721,807		\$4,113,606	\$4,113,606
Net Cost:	\$2,461,936	\$2,771,978		\$3,197,706	\$3,197,706

PROGRAM DESCRIPTION

The function of the Assessor is to produce an annual 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 Section 601 of the California Revenue and Taxation Code, the Assessor must produce the supplemental assessment roll as provided in Sections 75 through 75.8 of the Revenue and Taxation Code. For FY 2010-11 there were 110,273 locally assessed properties in Shasta County with a taxable value of \$15,387,911,301 generating more than \$153 million in property tax revenue for use by Shasta County agencies that include: County government, the three cities, school districts, and other local taxing agencies. These figures represent a decrease of 5.56 percent in taxable value and property tax revenue over the previous year.

BUDGET REQUESTS

The FY 2011-12 requested budget includes expenditures in the amount of \$4.1 million and revenues in the amount of \$915,900 which results in a net County cost of \$3.1 million. The FY 2011-12 expenditures are decreased by \$69,329, revenues are decreased by \$9,100 and the net County cost is decreased by \$60,229 as compared to the FY 2010-11 adjusted budget. The requested budget meets the status quo requirement.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget. The requested budget meets the status quo requirement.

PENDING ISSUES AND POLICY CONSIDERATIONS

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

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
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 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$271	\$0		\$150	\$150
MISCELLANEOUS REVENUES	\$192	\$0		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$308	\$0		\$0	\$0
Total Revenues:	\$771	\$0		\$150	\$150
SALARIES AND BENEFITS	\$88,820	\$91,510		\$99,671	\$99,671
SERVICES AND SUPPLIES	\$30,440	\$31,789		\$44,773	\$44,773
INTRAFUND TRANSFERS	(\$165,341)	(\$171,037)		(\$176,760)	(\$176,760)
Total Expenditures/Appropriations:	(\$46,080)	(\$47,737)		(\$32,316)	(\$32,316)
Net Cost:	(\$46,851)	(\$47,737)		(\$32,466)	(\$32,466)

PROGRAM DESCRIPTION

The mission of the Purchasing Division of Support Services is "to secure quality materials and services at the lowest cost, to exemplify professionalism and integrity, and merit the trust and confidence of the employees, business community and citizens of Shasta County in a manner that complies with applicable policies and regulations." The division provides professional expertise and support for all County departments in the areas of acquisition of equipment and professional services, disposal of surplus property, and solicitation of proposals for personal service contracts.

BUDGET REQUESTS

Salaries and Benefits are increased by \$8,468, or 9.3 percent, over the FY 2010-11 Adjusted Budget but there is a slight decrease in Services and Supplies (3.7 percent). However, since the A-87 cost applied expenditures increased by 6.3 percent, overall expenditures will decrease by \$3,722, or 13 percent. By comparing total expenditures this cost center has not met the FY 2011-12 status quo budget target and is slightly over by \$2,755. However, the Personnel cost center in the same department has excess savings above the FY 2011-12 target in the amount of \$89,707; sufficient savings to ensure that both cost centers, Purchasing and Personnel, have met the FY 2011-12 target of a status quo budget.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
County Budget Act
January 2010

County of Shasta
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Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
CHARGES FOR SERVICES	\$38,509	\$6,149	\$6,442	\$6,442	\$6,442
MISCELLANEOUS REVENUES	\$4	\$350	\$0	\$0	\$0
Total Revenues:	\$38,513	\$6,500	\$6,442	\$6,442	\$6,442
SALARIES AND BENEFITS	\$1,268,905	\$1,259,314	\$1,487,260	\$1,487,260	\$1,487,260
SERVICES AND SUPPLIES	\$141,508	\$136,677	\$243,663	\$243,663	\$243,663
INTRAFUND TRANSFERS	(\$1,761,559)	(\$1,898,908)	(\$1,312,079)	(\$1,312,079)	(\$1,312,079)
Total Expenditures/Appropriations:	(\$351,145)	(\$502,916)	\$418,844	\$418,844	\$418,844
Net Cost:	(\$389,658)	(\$509,417)	\$412,402	\$412,402	\$412,402

PROGRAM DESCRIPTION

The County Counsel's office provides a full range of legal services required by County officers, agencies, and departments including the handling or managing of civil litigation (except workers' compensation cases); attendance at Board of Supervisors and Planning Commission meetings; legal research and counseling; and the review of ordinances, contracts, and other legal documents. The County Counsel's office also provides some limited legal services to other local public entities upon request.

BUDGET REQUESTS

Requested Salaries and Benefits will increase by \$56,209, or 3.9 percent, compared to the FY 2010-11 Adjusted Budget primarily due to increases in retirement, health care, extra-help, unemployment, and worker's compensation experience costs. Services and Supplies will increase by \$39,539, or 19.4 percent, primarily due to increases in communications, office expense, utilities, IT and Facilities Management charges, most of which the Department Head has little control over. County Counsel will continue to provide 2.5 full-time Attorneys and one full-time Legal Secretary for Health and Human Services Agency-related casework. Transportation and Travel has also increased in order to meet the continuing education requirements for the attorneys as required by the California State Bar.

This budget has virtually no revenue except for minor and fluctuating Public Administrator fee revenue received as services are provided. In FY 2011-12 this revenue is expected to be approximately \$5,000. This budget does receive A-87 cost-applied offsets annually. In the FY 2010-11 Adjusted Budget this amount was \$1,466,402 and in FY 2011-12 it is projected to be only \$884,116, a 39.7 percent decrease. Although the FY 2011-12 Recommended Budget has increased expenditures overall by \$95,748, the department has met the FY 2011-12 status quo budget by providing estimated savings in the amount of \$172,464 in FY 2010-11.

SUMMARY OF RECOMMENDATIONS

The recommendation 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.

SUPPORT SERVICES-PERSONNEL DIVISION

Budget Unit 130

Michelle Schafer, Director of Support Services

State Controller Schedules
County Budget Act
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Schedule 9

Budget Unit: 130 - PERSONNEL (FUND 0060)

Function: GENERAL

Activity: PERSONNEL

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
MISCELLANEOUS REVENUES	\$30	\$488		\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$147		\$0	\$0
Total Revenues:	\$30	\$635		\$0	\$0
SALARIES AND BENEFITS	\$651,511	\$658,490		\$692,636	\$692,636
SERVICES AND SUPPLIES	\$297,431	\$308,656		\$572,906	\$572,906
INTRAFUND TRANSFERS	(\$1,289,206)	(\$1,120,747)		(\$1,199,012)	(\$1,199,012)
Total Expenditures/Appropriations:	(\$340,263)	(\$153,600)		\$66,530	\$66,530
Net Cost:	(\$340,293)	(\$154,235)		\$66,530	\$66,530

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

Salaries and Benefits have increased by 2 percent, or \$13,837, compared to the FY 2010-11 Adjusted Budget. Services and Supplies will decrease by 2.2 percent, or \$12,988. The A-87 cost applied expenditures have decreased by 8.7 percent, or \$90,969. Overall total expenditures will increase very slightly by \$849. However, FY 2010-11 overall total expenditures are anticipated to decrease by \$90,556; sufficient to ensure this cost center meets the FY 2011-12 status quo budget target. A portion of this savings (\$2,755) will be applied towards the Purchasing cost center FY 2011-12 status quo budget target. Overall the Support Services Department has met the status quo budget target for FY 2011-12.

SUMMARY OF RECOMMENDATIONS

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

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
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 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
INTERGOVERNMENTAL REVENUES	\$339,185	\$606,542	\$504,547	\$504,547	\$504,547
CHARGES FOR SERVICES	\$363,119	\$99,246	\$67,000	\$67,000	\$67,000
MISCELLANEOUS REVENUES	\$18	\$175	\$0	\$0	\$0
Total Revenues:	\$702,323	\$705,963	\$571,547	\$571,547	\$571,547
SALARIES AND BENEFITS	\$628,242	\$621,898	\$658,707	\$658,707	\$658,707
SERVICES AND SUPPLIES	\$911,472	\$703,873	\$1,380,868	\$1,380,868	\$1,380,868
OTHER CHARGES	\$103,198	\$54,811	\$10,138	\$10,138	\$10,138
Total Expenditures/Appropriations:	\$1,642,913	\$1,380,583	\$2,049,713	\$2,049,713	\$2,049,713
Net Cost:	\$940,589	\$674,620	\$1,478,166	\$1,478,166	\$1,478,166

PROGRAM DESCRIPTION

The Registrar of Voters maintains and updates voter registration records, checks petitions, and provides election-related information. In addition to conducting primary, general, school, and special elections, the Registrar of Voters prepares ballots, procures and equips polling places, and counts voted ballots.

BUDGET REQUEST

The FY 2011-12 requested budget includes expenditures in the amount of \$2.04 million and revenues in the amount of \$571,547 which results in a status quo budget as compared to the FY 2010-11 adjusted budget.

In 2011, local elected boards received approval from the Board of Supervisors to completely eliminate the Shasta County odd-year election. This will result in a more even budget, with variation coming over a longer period of time. The FY 2011-12 requested budget includes the assumption that there will be one election scheduled. The requested budget meets the status quo budget requirement.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget. The requested budget meets the status quo budget requirement.

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.

IMPACT FEE ADMINISTRATION
Fund 0057 General, Budget Unit 157
Russ Mull, Director of Resource Management

State Controller Schedules
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Schedule 9

Budget Unit: 157 - IMPACT FEE ADMIN (FUND 0057)
Function: GENERAL
Activity: PROPERTY MANAGEMENT

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$123	\$605		\$0	\$0
CHARGES FOR SERVICES	\$225,405	\$257,942		\$222,920	\$222,920
Total Revenues:	\$225,529	\$258,547		\$222,920	\$222,920
SERVICES AND SUPPLIES	\$4,676	\$5,100		\$3,700	\$3,700
Total Expenditures/Appropriations:	\$4,676	\$5,100		\$3,700	\$3,700
Net Cost:	(\$220,852)	(\$253,447)		(\$219,220)	(\$219,220)

PROGRAM DESCRIPTION

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

BUDGET REQUESTS

The FY 2011-12 requested budget includes \$222,920 in revenue, a 113 percent increase as compared to the FY 2010-11 adjusted budget and \$3,700 in expenditures, a 23 percent increase as compared to the FY 2010-11 adjusted budget.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.