



# GENERAL GOVERNMENT

SECTION C

Photo courtesy Michelle Zearfoss

Onion field the day of the eclipse.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: 0001 - GENERAL				Dept: 1203	
Unit Title: ASSESSOR					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/18/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,688,185	1,717,256	1,863,288	1,797,751	-3.5
SERVICES AND SUPPLIES	171,973	149,810	57,355	370,953	546.8
OTHER CHARGES	70	179	111,475	0	-100.0
CAPITAL ASSETS	22,909	1,800	406,976	393,976	-3.2
INTRAFUND TRANSFERS	998	988	988	1,873	89.6
OTHER FINANCING USES	19,930	19,543	20,658	54,035	161.6
NET BUDGET	1,904,065	1,889,576	2,460,740	2,618,588	6.4
<b>REVENUE</b>					
CHARGES FOR SERVICES	10,330	26,649	20,000	12,000	-40.0
MISCELLANEOUS REVENUES	5,280	5,290	5,700	8,000	40.4
TOTAL OTHER REVENUE	15,610	31,939	25,700	20,000	-22.2
<b>UNREIMBURSED COSTS</b>	1,888,455	1,857,637	2,435,040	2,598,588	6.7
<b>ALLOCATED POSITIONS</b>	19.00	18.00	18.00	17.00	-5.6

**Purpose**

Property Tax Value estimates are established by the Assessor and State Board of Equalization (BOE). These estimates form the basis for property taxes; providing revenue to the County, cities, state, schools and local benefit assessment districts.

Although secondary to establishing property values, the Assessor provides public service to the citizens, other County departments, outside agencies, and the cities by furnishing general information, answering property-related questions, researching ownership, assisting property owners with concerns regarding assessments, providing access to assessor’s maps, and property characteristics data; among other related duties.

Throughout the past several fiscal years, the primary focus of this department has been to address declining property values pursuant to the provisions of Section 51 of the Revenue and Taxation Code (commonly referred to as “Prop 8”). Thousands of hours have been

invested to review nearly every property in the County. This workload on the Assessor’s staff will continue, although the number of properties on Prop 8 has been reduced with improved economy over the past couple of years. All properties placed on Prop. 8 are reviewed annually.

As the Assessor’s Office staff has been processing the roll, staff has seen an increase in the market value of most of the single-family homes in Sutter County, along with Commercial, Industrial and Professional Office categories, which will reflect positively upon the roll. With the improvement of the real estate market in the area, it is now more important than ever for the office to work diligently to help the taxpayers understand the complicated tax assessment process. The Department’s goal is to produce the annual property tax roll accurately and equitably for all Sutter County taxpayers.

The Assessor’s Office faces some challenges this budget year with five longtime staff

members retiring, training and development of new staff, and working towards becoming paperless as we make the transition to a new Property Tax System. Despite the challenges we face, it is with great pleasure to inform you that the Assessor’s Office will complete the roll on time again this year. Therefore, the FY 2018-19 roll will be delivered to the County Auditor on or before of July 1, 2018.

Although insufficient data is available at this time to derive a reliable forecast, it is anticipated the roll will increase for FY 2018-19 by as much as 3-4 percent.

**Major Budget Changes**

**Salaries & Benefits**

- (\$120,520) Decrease due to elimination of one (1.0 FTE) vacant Senior Mapping/Title Technician
- (\$106,431) Decrease due to elimination of one (1.0 FTE) vacant Assessment Office Supervisor position
- \$121,079 Increase due to addition of one (1.0 FTE) Chief Appraiser position

**Services and Supplies**

- \$46,068 Increase due to reclassification of charges for services provided by Internal Service Funds to Services and Supplies object level
- \$169,536 Increase in ISF Information Technology charges as provided by the General Services Department; includes the Assessor’s share

of the GIS Technician position

**Other Charges**

- (\$111,475) Decrease due to reclassification of charges for services provided by Internal Service Funds to Services and Supplies object level

**Capital Assets**

- \$393,976 Re-budget of integrated Property Tax System

**Program Discussion**

As part of the FY 2016-17 Budget, the Board of Supervisors approved the contract with Thomson Reuters to provide Sutter County with a new fully integrated Property Tax System for the Offices of the Assessor, Auditor-Controller, and Treasurer-Tax Collector. The IT division will be working with Thomson Reuters in implementing this new system over the next two years. The Assessor’s Office believes this system is critical to keep pace with current and future demands placed upon all three offices.

The Assessor’s Office plans to continue to strive to provide our public service in a courteous and professional manner.

**Recommended Budget**

This budget is recommended at \$2,618,588, which is an increase of \$157,848 (6.4%) over FY 2017-18. The General Fund provides 99.2% of the financing for this budget and has increased \$163,548 (6.7%) for FY 2018-19. This increase is primarily due to IT charges related to the Property Tax System project.

## Assessor (1-203)

*Todd L. Retzloff, Assessor*

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The following position changes are recommended to be effective as of July 1, 2018 for a net decrease of one (1.0 FTE) position:

- Eliminate one (1.0 FTE) vacant Senior Mapping/Title Technician
- Eliminate one (1.0 FTE) vacant Assessment Office Supervisor position
- Add one (1.0 FTE) Chief Appraiser position (MGT 43)

Capital Assets are recommended at \$393,976 for the re-budget of the integrated Property Tax System.

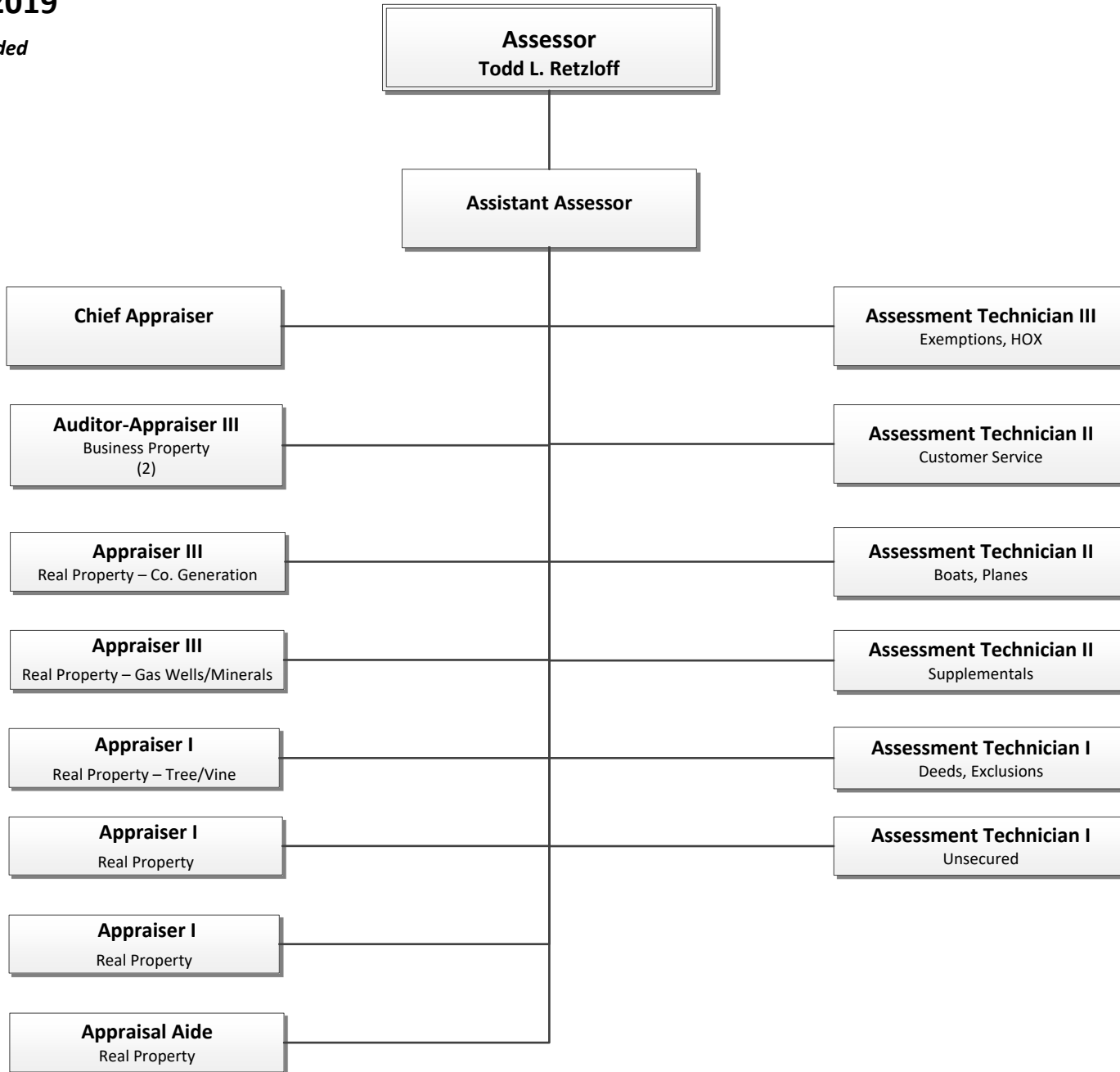
### Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

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# Assessor FY 2018-2019

*Recommended*



<b>COUNTY OF SUTTER</b> <b>EXECUTIVE SUMMARY</b> Fiscal Year 2018-2019					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1201</b>	
Unit Title: <b>AUDITOR-CONTROLLER</b>					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/24/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,187,058	1,150,220	1,303,870	1,380,441	5.9
SERVICES AND SUPPLIES	484,936	239,230	68,145	376,366	452.3
OTHER CHARGES	31	45	284,633	0	-100.0
CAPITAL ASSETS	0	0	139,325	131,325	-5.7
INTRAFUND TRANSFERS	405	377	378	657	73.8
OTHER FINANCING USES	1,500	998	1,502	19,396	1,191.3
NET BUDGET	1,673,930	1,390,870	1,797,853	1,908,185	6.1
<b>REVENUE</b>					
CHARGES FOR SERVICES	41,977	60,790	7,420	62,784	746.1
MISCELLANEOUS REVENUES	15	0	0	0	0.0
TOTAL OTHER REVENUE	41,992	60,790	7,420	62,784	746.1
<b>UNREIMBURSED COSTS</b>	1,631,938	1,330,080	1,790,433	1,845,401	3.1
<b>ALLOCATED POSITIONS</b>	11.00	12.45	12.00	12.45	3.7

## Purpose

The responsibility of the Auditor-Controller, an elected official, is specifically defined under Government Code Sections 26880 - 26886 and 26900 - 26922. Government Code Section 26881 mandates that “The county... auditor-controller shall be the chief accounting officer of the county. Upon order of the board of supervisors, the auditor or auditor-controller shall prescribe, and shall exercise general supervision, including the ability to review departmental and countywide internal controls, over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors and of all districts whose funds are kept in the county treasury.” Additional authority is conferred upon the Auditor-Controller with respect to working capital funds [internal service funds] by Government Code Section 25260, “The board of supervisors may by resolution create one or more working

capital funds. The board may make available such amounts as are necessary to establish each fund and to maintain its solvency. At the beginning of any fiscal year the board may provide by resolution for the transfer of any or all of the moneys in any fund created pursuant to this section or for the abolishment of any such fund... All funds created pursuant to this section shall be accounted for as prescribed by the county auditor or controller.”

The State Controller’s Office requires the Auditor-Controller to sign the county’s cost plan as the “chief accounting officer for the county, normally the county auditor (or auditor-controller), or an authorized deputy” (Handbook of Cost Plan Procedures for California Counties, Section 1420).

The Auditor-Controller is a key part of the internal control process to ensure the accurate compilation of the adopted budget, “It shall be the responsibility of the administrative officer or auditor to revise the recommended budget to

reflect the actions of the board pertaining thereto in developing the adopted budget document” (County Budget Act, Section 29083).

Pursuant to Section 27131 and 27132(b), the Auditor-Controller may serve as a member of the Treasury Oversight Committee, known as the Sutter County Pooled Money Investment Board.

**Mission Statement**

To ensure the financial integrity of the County of Sutter by providing excellent financial services, maintaining the public trust and promoting governmental efficiency, effectiveness, and accountability.

**Fiscal Stewardship**

- Accounting
- Auditing
- Budgeting
- Financial Reporting

**Independent**

Independently ensure objectivity, accuracy, and full disclosure of material information in all aspects of communicating financial and management information.

**Management Information**

Provide management information, which leads to increased awareness of and improvements in economy, efficiency, and effectiveness of operations.

**Major Budget Changes**

**Salaries & Benefits**

- \$66,380 General increase due to negotiated salaries and benefits

**Service and Supplies**

- \$10,000 Increase in Software License and Maintenance due to One Solution program upgrade
- \$15,000 Increase in Professional and Specialized Services due to One Solution program implementation
- \$281,417 Increase due to reclassification of charges for services provided by Internal Service Funds to Services & Supplies object level

**Other Charges**

- (\$284,633) Decrease due to reclassification of charges for services provided by Internal Service Funds to Services & Supplies object level

**Capital Assets**

- \$131,325 Re-budget of integrated Property Tax System for the Offices of the Assessor, Treasurer-Tax Collector and Auditor-Controller

**Revenues**

- \$48,534 Increase in Direct Assessment Fees revenue due to Property Tax Administration Fees paid by Special Districts



## Program Discussion

### Types of Services

#### Administration - Management

Total Staffing: 3 FTE (Including 1 Accounting Technician II) - Executive management and supervision of the office. Responsibilities include:

- Update and distribute County Accounting Policies and Procedures. GC §26881
- Provide input and review of debt issuance decisions
- Furnish annually to the State Controller a report of all financial transactions of the local agency (LGFA). GC §53891
- File a copy of the adopted budget, in the format prescribed by the Controller, with the clerk of the board and Controller not later than Dec 1 each year. GC §29093
- General supervision over the forms and methods of accounting for all departments. GC §26881-26882
- Participate in the Sutter County Audit Committee
- Receive annual inventory of County departments GC§ 24051, OMB Super-Circular.
- Create and maintain department employee personnel files and employee performance reviews. Sutter County Personnel Rules and Regulations Section 17.0
- Provide general administrative support for the department
- Process departmental mail
- Staff centralized reception
- Manage supplies for use throughout the department and County such as receipt books, earnings statements, 1099's and W-2's
- Act as department safety officer and conduct required safety training

## Accounts Payable

Total Staffing: 2 FTE – The function of accounts payable in the Auditor-Controller's Office requires at least two full time equivalents to keep up with the workload and ensure the claim review to payment cycle stays within about a week. The County processes hundreds of millions of dollars per year through accounts payable. In light of recent and upcoming retirements, a slight reorganization of accounts payable and payroll will occur in 18-19. The accounting technician II position will transfer to payroll while one accountant II will transfer to and manage the accounts payable function. Account Payable responsibilities include:

- Audit and process all expenditure requests submitted by County departments and special districts for compliance with Board policy and Auditor-Controller accounting policies
- Distribute all adoption assistance, childcare assistance, and job search transportation assistance warrants on behalf of the County
- Audit and distribute expenditure requests on behalf of the Sutter County Court
- Monitor contract compliance requirements, appropriation controls, and maintain the County's financial reports
- Process all properly authorized vendor claims against the County. GC §29700-29710, 29740-29749
- Process claims for employee business expense
- Issue warrants for claims against County or agencies. §29800-29854
- Validate orders, withhold, and disburse vendor IRS tax levies
- Collect and remit Sales Tax as required and file a quarterly return with the State Board of Equalization. R&T §6001, 6051, 6201-6201.8

## Cost Plan

Total Staffing: 1 FTE – Responsibilities include:

- Prepare the County’s OMB Super-Circular Cost Plan
- Analyze County labor and equipment rates
- Perform payroll duties as assigned
- Cross-trained to perform general and subsidiary ledger accounting
- Coordinate special district audits
- Submit the Special Districts Financial Transaction Reports to the State Controller’s Office. GC §53891
- Review new and increased fee proposals and other new revenue proposals
- Prepare County-Wide Cost Allocation Plan. OMB Super-Circular, The Handbook of Cost Plan Procedures for California Counties
- Coordinate offices state-mandated cost claims. R&T §2201-2246.2; Government Code 17500-17630, State Const. Art. XIII B, Sect. 6.
- Review estimates of department/agency revenues for recommended and adopted budgets (internal service funds)
- Review new and increased fee proposals and other new revenue proposals (internal service funds/ mitigation fees)

## General Ledger/Revenue Reporting

Total Staffing: 2.45 FTE – This unit maintains and controls the appropriation, revenue and general accounting records of the County and those districts that deposit funds into the County Treasury, and provides support and analysis on other projects. Responsibilities include:

- Supervise the accounting procedures, the accounting system, and the chart of

accounts and conform to generally accepted accounting principles

- Establish and delete funds and agencies as authorized by the Board of Supervisors
- Review cash difference fund requests and request for replenishment of cash shortages and prepare related reports as required by the Board of Supervisors
- Transfer money between funds where the Board has authority over such funds and has provided for such transfer in the budget
- Process budget transfers and revisions. GC §29125, §25253
- Coordinate the annual Single Audit of County’s federal programs and monitor compliance with sub-recipient audit requirements, and compile SEFA. Single Audit Act of 1984 and Amendments of 1996 OMB Super-Circular
- Maintain and provide financial reports
- Close the books at the end of every official accounting period
- Audit and process all journal entries submitted by the County departments, special districts and schools for compliance with Board policy and Auditor-Controller accounting policies
- Accept receipts and keep accounts current for deposits of money to the Treasurer. GC §26900-26906
- Distribute and report consolidated court revenue and asset forfeitures
- Collect and report Department of Justice DNA Database and Data Bank Program GC 76104.6(c)
- Monitor Capital Asset Expenditures to ensure compliance with budgetary controls
- Prepare department annual budget and monitor revenues and expenditures against department budget
- Review revenue accruals at year end, post revenue accruals, and reverse revenue accruals at the appropriate time

- Apportion the net operating expenses of the LAFCO commission Government Code §56381 of the Cortese Knox Hertzberg Act

Regulations, and is authorized by law, 29 U.S.C. 2

## Payroll

Total Staffing: 2 FTE - Provides timely and accurate payroll processing as well as analyzes, distributes and reports payroll to County departments and special districts to ensure accurate payroll warrants and deposits. Other responsibilities include:

- Perform Countywide biweekly payroll processing function. GC §28003
- Withhold, deposit, and report payroll taxes. Title 26: Internal Revenue §31.6302-1
- Withhold and transfer retirement contributions, report pensionable earnings to CalPERS. California Code of Regulations, Title 2 §§ 565.1
- Withhold and transfer voluntary and mandatory deductions from pay (including County provided benefits, garnishments, union dues, etc.). GC §1151-1156
- Calculate and pay wage integration for SDI and Worker's Compensation. Unemployment Insurance Code §2656
- Calculate differential military pay. IRC §3401 (h); Heroes Earnings Assistance and Tax Relief Act, P.L. 110-245, §105(a)(1) & §105(b); Rev. Rul. 2009-11, 2009-18 IRB 896. & IRC §414(u)(12); IRS Notice 2010-15, 2010-6 IRB 390
- Generate supplementary government required reports:
  - Federal and State PR Tax returns
  - New Hires
  - SSN Verification 26 CFR 31.6011(B)-2
  - Multiple Worksite Report and various other mandated reports. Section 320.5 of the California Unemployment Insurance Code and Section 320.5-1 Title 22 of the California Code of

## Taxes

Total Staffing: 1 FTE - Responsibilities include:

- Manage the County property tax apportionment system, accounting for various types of benefit assessments, special assessments and bonds, and manage the roll correction processes and procedures for the six property tax roll.
- Perform the AB 8 (Chapter 282, Statutes of 1979) property tax, Unitary tax, supplemental, and RDA formula calculations
- Report statutorily required data to the State Controller
- Prepare the annual Proposition 4 Gann Expenditure Limit Report, and the resolution submitted to the Board of Supervisors for approval
- Prepare the annual Homeowners' Property Tax claim to the state
- Verify property tax rolls account for jurisdictional changes and property tax exchange agreements
- Compile and analyze data to provide budget forecasts of property tax revenue to the CAO and other county agencies, special districts, and cities
- Manage debt service, and calculate annual tax rates which provide funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for the administering trustee bank and for required annual disclosure statements

The department manages the \$896,000 Certificate of Participation financing on the Health building.

Workload data for the department is shown at the end of this section.

## Internal Audit

Total Staffing: 1 FTE - Responsibilities include:

- Perform audits using independent and professional accounting judgement for the County and Special Districts in compliance with all applicable federal, state, and county rules, regulations and ordinances
- Review, investigate, and identify errors and inconsistencies in financial entries, transactions, documents, and reports. In addition, audit financial information system database, check and verify expenditures, billings, collections, journal entries, and fund balances as needed
- Research, audit and analyze technical transactions and use financial models to resolve questions and validate data; assure fiscal accountability and fund integrity for all transactions, allocations, distributions, and documentation
- Perform special projects that have an impact on financial accountability in the county
- Establish procedures for the internal audit program, including developing and implementing goals, objectives, policies, and priority for assigned programs in concurrence with management
- Develop an annual audit plan using an appropriate risk-based methodology in concurrence with management to mitigate risks and ensure adequate accountability of all county funds/departments/programs
- Participate in audit committee and other department and County meetings

- Apply Generally Accepted Auditing Standards
- Make recommendations to improve internal controls

## New Auditing Standards

### **GASB Statement No. 68**

*Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*

Effective for fiscal year end June 30, 2015 and after.

Revises and establishes new financial reporting requirements for local governments that provide their employees with pension benefits. Statement 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.<sup>1</sup>

### **GASB Statement No. 75**

*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*

Effective for fiscal year end June 30, 2018 and after.

Revised and establishes new financial reporting requirements for state and local governments that provide their employees with post-employment benefits other than pension benefits. The statement establishes standards for recognizing and measuring liabilities, deferred outflows and inflows of resources, and expenses.<sup>2</sup>

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<sup>1</sup> Pension Standards for State and Local Governments: <http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176163528472>

<sup>2</sup> Summary – Statement No. 75: [http://www.gasb.org/cs/ContentServer?c=Pronouncement\\_C&cid=1176166370763&d=&pagename=GASB%2FPronouncement\\_C%2FGASBSummaryPage](http://www.gasb.org/cs/ContentServer?c=Pronouncement_C&cid=1176166370763&d=&pagename=GASB%2FPronouncement_C%2FGASBSummaryPage)

## OMB Super-Circular

In 2013, the Federal Office of Management and Budget (OMB) issued final guidance on administrative requirements, cost principles and audit requirements for federal awards (which includes research grant awards). Effective December 26, 2014.

- 200.501 Audit Requirements – a nonfederal entity that expends \$750,000 or more in federal awards during its fiscal year must have a single or program-specific audit conducted for that year
- 200.510 Financial Statements – The new guidance continues to require auditees to prepare a Schedule of Federal Awards (SEFA).
- 200.512 Requires the reporting package and the Data Collection Form publicly available online
- 200.516 Audit Findings – The threshold for reporting known questioned costs has been raised from \$10,000 to \$25,000
- 200.518 Major Program Determination – The Type A threshold and parameters of total federal awards expended have been increased to “\$750,000 for total federal awards of equal to \$750,000 but less than or equal to \$25 million” for the first selection level<sup>3</sup>

## Office Space Needs

The facilities at 463 Second Street are inadequate to house existing staff with a lot of deferred maintenance needs which greatly reduces our ability to oblige new requests.

## Accomplishments

The Auditor’s Office received the State Controller’s Award for Achieving Excellence in Financial Reporting in 2017. Additionally, over the last year, the Auditor-Controller’s Office has:

- (1) continued to cross-train staff for full coverage of the office during absences due to illness and vacation, and to improve morale by increasing the potential for advancement;
- (2) presented the tenth annual year-end closing procedures training workshops;
- (3) trained and developed proficiency to process Payroll in the new Superion system, but also, analyzed and built payroll codes to meet the County’s MOU rules to remain in compliance with State, Federal and CalPERS laws, while maintaining the integrity of the original build of the new IFAS Payroll-Human Resources system;
- (4) tracked, expended, capitalized, analyzed savings and allocated costs accordingly for Chevron project;
- (5) implemented an internal audit program;
- (6) implemented Employee Online for electronic access to W2 and check stub information. process;
- (7) trained employees on Employee Online software; and
- (8) regained SB90 claiming, saving the County approximately \$15,000 annually

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<sup>3</sup> OMB Super Circular Offers New Guidance for Federal Awards:

<http://www.bkd.com/articles/2014/omb-super-circular-offers-new-guidance-for-federal-awards.htm>

## FY 2018-19 Objectives

The goals of the Auditor-Controller's Office for FY 2018-19 are:

- (1) continue to hold (at least) annual meetings with service departments and others to increase general Cost Plan knowledge in the County and update them on procedures for developing rates and allocations. This is intended to increase efficiency and reduce workload by providing authoritative information at the outset of the process;
- (2) continue to increase payroll efficiency;
- (3) streamline the journal entry process and other processes through digitization and automation;
- (4) increasingly show the value of Auditor's review of staff reports that go before the Board;
- (5) continue to increase efficiencies following the conversion of the Fixed Asset Access Database to the Capital Asset Superior application;
- (6) continue a Tax Rate Area consolidation process in order to provide efficiencies in the County property tax system;
- (7) work with County departments to bring in additional revenue for the County related to OMB Super-Circular Cost reimbursement through fees, grants and reimbursements from the State and Federal Government and through the billing of the OMB Super-Circular Costs to Non-County Departments and Agencies;
- (8) provide a Citizen's Report to the taxpayers of Sutter County;
- (9) eliminate green bar reports and increase use of electronic files and eliminate paper copies;

- (10) reorganize Chart of accounts, revamp CDD reports in IBM COGNOS business analytics, complete workflow once live in One Solution
- (11) utilize COGNOS report writing for rate calculations;
- (12) complete rate approval for all departments;
- (13) properly account for all interfund/intrafund activity; and
- (14) update Capital Asset Policy and Travel Policy.

## Recommended Budget

This budget is recommended at \$1,908,185 which is an increase of \$110,332 (6.1%) over FY 2017-18. As a support department, the Auditor-Controller's Office provides services to all County departments. Cost Plan (OMB Super-Circular) revenue, budgeted within the General Revenues budget unit (1-209), in the amount of \$902,460, offsets the General Fund cost of the Department. Considering this revenue, the General Fund provides \$942,941 (49.4%) of the funding for this budget unit.

Capital Assets are recommended at \$131,325 due to re-budget of the integrated Property Tax System for the Offices of the Assessor, Treasurer-Tax Collector and Auditor-Controller, effective July 1, 2018.

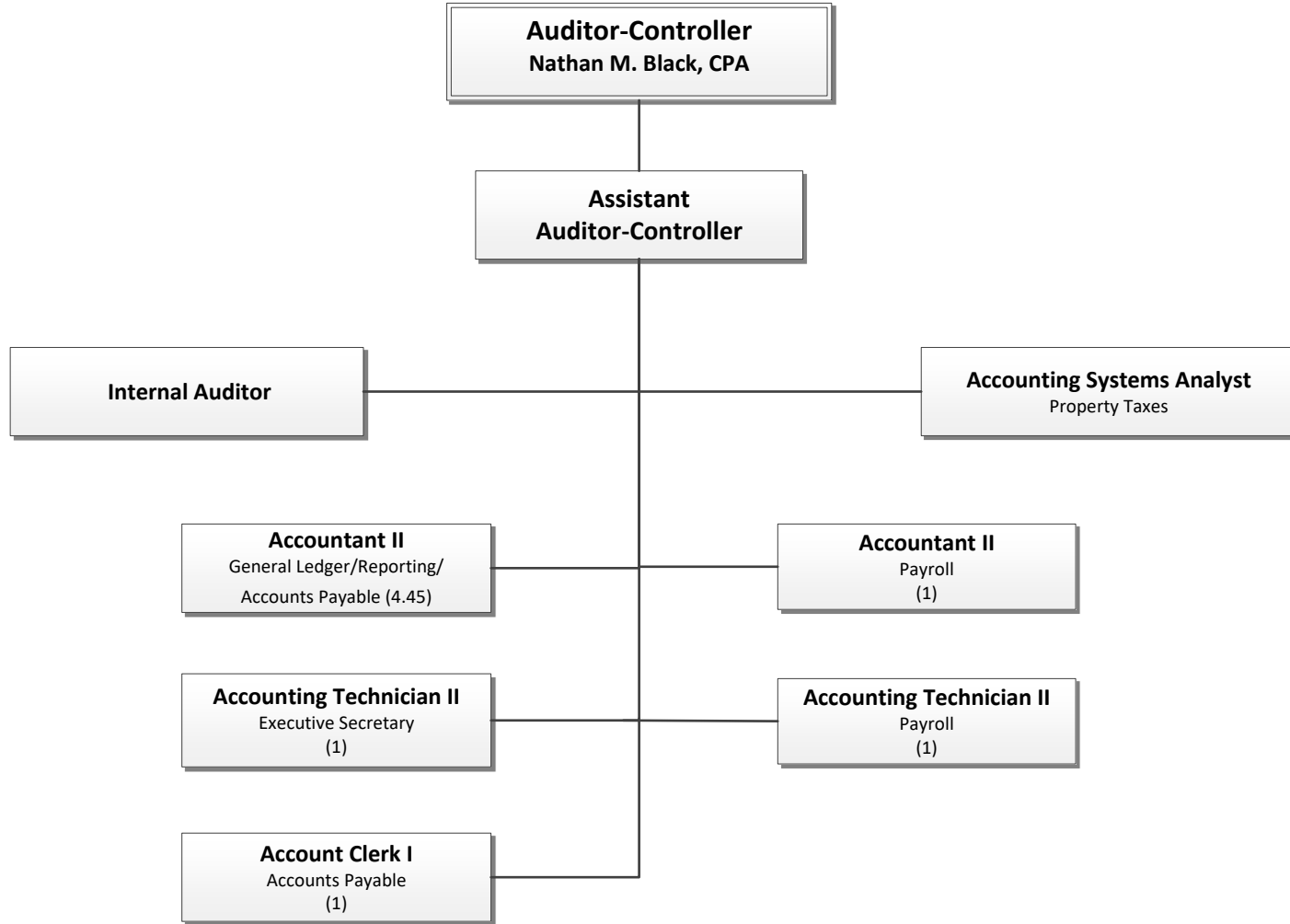
## Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

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# Auditor-Controller FY 2018-2019

*Recommended*





# Board of Supervisors (1-101)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL					
Unit Title: BOARD OF SUPERVISORS					Dept: 1101
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/24/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	277,249	301,212	381,538	381,989	0.1
SERVICES AND SUPPLIES	87,388	96,789	113,698	167,672	47.5
OTHER CHARGES	0	0	30,618	0	-100.0
INTRAFUND TRANSFERS	658	624	625	1,157	85.1
OTHER FINANCING USES	7,718	7,512	8,028	13,909	73.3
NET BUDGET	373,013	406,137	534,507	564,727	5.7
<b>UNREIMBURSED COSTS</b>	373,013	406,137	534,507	564,727	5.7
<b>ALLOCATED POSITIONS</b>	5.00	6.00	6.00	6.00	0.0

## Purpose

The Board of Supervisors is the governing and legislative body for Sutter County. As such, it provides policy direction for all branches of County government. The Board approves, pursuant to applicable Federal and State laws, the funding allocation for all County programs. The budget is prepared by the County Administrator's Office.

In addition to receiving information and making decisions on hundreds of agenda items annually, members of the Board of Supervisors sit on a combined 40 committees dealing with issues ranging from regional transportation and flood protection to senior services and solid waste management. From July 1, 2017 through May 26, 2018, Supervisors acted on more than 600 agenda items.

## Major Budget Changes

### Services & Supplies

- \$71,630 Increase due to reclassification of charges for services provided by Internal Service Funds to Services and Supplies object level

Public safety is a major focus for the Board of Supervisors. As a founding member of the Sutter Butte Flood Control Agency (SBFCA), two members of the Board of Supervisors sit on the SBFCA Board, which broke ground in June of 2013 on the first phase of a 44-mile levee rehabilitation project along the west bank of the Feather River. The effort is continuing. During the high water event of 2017, the work performed to date on the levee system performed remarkably well.

## Program Discussion

This budget includes the five Supervisor positions and the costs necessary to support the Board's office, including one (1.0 FTE) Staff Analyst position.

The Sutter Forward Committee, formed in 2013 to focus on economic development, continued its work in FY 2017-18. Two Supervisors serve on the Committee, which focused its efforts on economic development in both northern and southern Sutter County,

## Board of Supervisors (1-101)

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including the upcoming 7,500-acre Sutter Pointe Specific Plan development located just north of the Sacramento International airport.

Among the many actions taken in FY 2017-18, the Board:

- Adopted a Long-term Homeless Management Plan and appointed a Citizen's Advisory Committee, which identified two potential sites to be used for emergency shelter for the homeless
- Hired a consultant to design the interior, electrical, mechanical, and plumbing systems for the modification of 850 Gray Avenue, Yuba City, where more than 400 County employees, primarily in Health and Human Services positions, will be co-located in an 84,179 square foot facility. Also hired a Financial Advisor to begin analyst of funding options for 850 Gray Avenue and other upcoming County facility projects
- Approved a Tentative Road Work Plan for FY 2018-19 of \$7.1 million, including \$3 million in road work projects paid for via SB1 Gas Tax adjustments
- Approved a contract with the owners of Rideout Regional Medical Center's Emergency Room that formalizes an innovative arrangement where mental health professionals from Sutter-Yuba Behavioral Health Services are embedded in the ER. The program, which is the only one of its kind in the nation, has won state and national awards for reducing the amount of time it takes to diagnose and treat patients in psychiatric crisis.
- Hired an independent contractor to prepare plans, specifications and an estimate for the reconstruction of the fire-damaged County building, used by Casa de Esperanza to shelter victims of domestic violence
- Adopted resolutions attaching liens to nine properties for a combined \$190,000 in administrative penalties and costs for violating the County's marijuana cultivation ordinance
- Created a Commercial Trucking Ad-Hoc Committee of residents, truck industry representatives, and Board members to address neighborhood concerns about safety and noise associated with commercial truck parking and repair operations
- Designated all Sutter County leased, owned, or operated facilities and campuses as smoke-free and tobacco free
- Joined with 29 other California counties in a lawsuit against opioid manufacturers for creating a nationwide opioid epidemic that impacts Sutter County residents and government budgets

### Recommended Budget

This budget is recommended at \$564,727, which is an increase of \$30,220 (5.7%) over FY 2017-18. The General Fund provides 100% of the funding for this budget unit.

### Use of Fund Balance

This budget unit is within the General fund. The budget does not include the use of any specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL Unit Title: COUNTY ADMINISTRATOR			Dept: 1102		
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	850,414	906,420	1,114,007	1,165,038	4.6
SERVICES AND SUPPLIES	145,864	103,866	62,654	160,948	156.9
OTHER CHARGES	75	0	56,051	0	-100.0
CAPITAL ASSETS	13,818	0	35,000	35,000	0.0
INTRAFUND TRANSFERS	309	302	303	532	75.6
OTHER FINANCING USES	6,248	6,092	6,475	16,272	151.3
NET BUDGET	<u>1,016,728</u>	<u>1,016,680</u>	<u>1,274,490</u>	<u>1,377,790</u>	<u>8.1</u>
<b>UNREIMBURSED COSTS</b>	1,016,728	1,016,680	1,274,490	1,377,790	8.1
<b>ALLOCATED POSITIONS</b>	6.80	5.80	5.80	5.80	0.0

## Purpose

The County Administrative Officer (CAO) is appointed by the Board of Supervisors to manage the day-to-day operations of the County and to provide staff support to the Board of Supervisors. The duties of the CAO and staff include attending all Board meetings; providing policy recommendations for matters being considered by the Board; preparing and submitting the annual Recommended County Budget to the Board of Supervisors; and monitoring the fiscal condition of all County departments. Additionally, the CAO manages County operations to ensure overall effectiveness. This office is also responsible for representing the Board of Supervisors to other jurisdictions such as the Cities of Yuba City and Live Oak, neighboring counties, and the State of California.

## Major Budget Changes

### Salaries & Benefits

- \$51,031 General increase due to negotiated salaries and benefits

### Services and Supplies

- \$91,311 Increase due to reclassification of charges for services provided by Internal Service Funds to Services and Supplies object level

### Other Charges

- (\$56,051) Decrease due to reclassification of charges for services provided by Internal Service Funds to Services and Supplies object level

**Capital Assets**

- \$35,000 Carry-over purchase of one vehicle

**Program Discussion**

The County Administrative Office is the administrative arm of the Board of Supervisors. The CAO provides leadership and guidance needed to implement the policies of the Board of Supervisors. The CAO analyzes issues and makes recommendations to the Board regarding the administration and operation of County departments and programs. The CAO and staff coordinate and oversee the County budget and monitor the use of financial and human resources. The Public Information Officer, housed within the CAO's Office, provides public communications, media relations and related support to all departments, and specialized public information assistance regarding emergency events.

The CAO's Office prepares and administers the budgets for Non-Departmental Expenses (1-103), General Revenues (1-209), Contingency (9-900), Subsidy Requests (7-202), three Court-related budgets (2-109, 2-110, and 2-112), the Board of Supervisors (1-101), Economic Development Block Grant funds, nine County Share budgets representing the County General Fund contributions to other funds, and other special revenue funds not specifically under the purview of another department.

Major projects in FY 2017-18 included:

- Laid the groundwork for a long-term Homeless Management Plan which was approved by the Board of Supervisors

- Implemented the County's Top Ten Priorities and Goals, which serves to focus the efforts of County staff moving forward
- Completed the recruitment and hiring of a new Emergency Operations Manager, who has coordinated joint training and communications approaches among counties, cities, special districts, and others
- Conducted weekly "Executive Team" meetings with department heads to develop collaborative approaches to implementing County goals and strategies
- Continued coordination with the Counties of Yuba and Colusa to plan and construct the new Tri-County Regional Juvenile Rehabilitation Facility, to replace the existing, aging Bi-County Juvenile Hall
- Increased public communications and outreach opportunities through initiation of County Administrator's blog

The County Administrative Office goals for FY 2018-19 include:

- Complete a Countywide Facilities Master Plan in pursuit of a strategy for consolidation of County department locations and services
- Continue to monitor developments with respect to cannabis, the potential for recommending revisions to the County's cannabis cultivation ordinance
- Continue to implement Long-term Homeless Management Plan

- Refine and develop County policies to ensure efficient local government operations and provision of services
- Oversee and advise on implementation of new emergency notification system

## **Recommended Budget**

This budget is recommended at \$1,377,790, which is an increase of \$103,300 (8.1%) over FY 2017-18.

As a support department, the County Administrative Office provides services to all County departments. Cost Plan revenue in the

amount of \$721,955 offsets the General Fund cost of the Department. Considering this revenue, the General Fund provides \$655,835 (47.6%) in funding for the County Administrative Office.

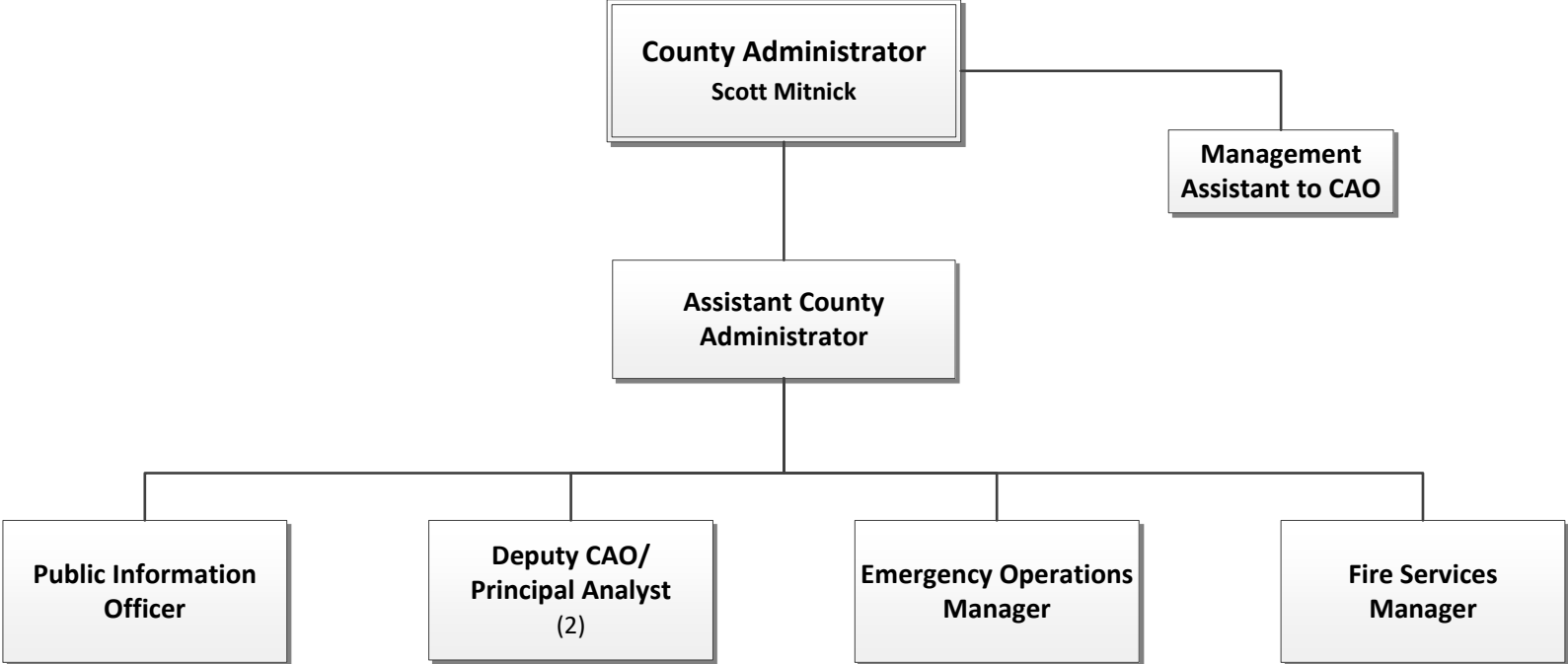
Capital assets are recommended at \$35,000 for the purchase of a new vehicle, effective July 1, 2018.

## **Use of Fund Balance**

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

**County Administrative Office  
FY 2018-2019**

*Recommended*



**County Administrative Office  
Non-Departmental Expenses (1-103)**

*Scott Mitnick, County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>NON-DEPARTMENTAL EXPENSES</b>					Dept: <b>1103</b>
	<b>2016-2017 Actual Expenditure</b>	<b>2017-2018 YTD as of 05/15/2018</b>	<b>2017-2018 Adopted Budget</b>	<b>2018-2019 CAO Recommended</b>	<b>2017-2018 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	240,059	236,252	336,150	653,312	94.4
OTHER CHARGES	1,083,031	333,359	578,500	1,107,000	91.4
INTRAFUND TRANSFERS	-3,750	1,000	-5,000	-5,000	0.0
INCREASES IN RESERVES	0	0	5,000	5,000	0.0
OTHER FINANCING USES	1,875,971	156	625,351	164	-100.0
NET BUDGET	3,195,311	570,767	1,540,001	1,760,476	14.3
<b>REVENUE</b>					
CHARGES FOR SERVICES	39,861	0	39,861	39,861	0.0
TOTAL OTHER REVENUE	39,861	0	39,861	39,861	0.0
<b>UNREIMBURSED COSTS</b>	3,155,450	570,767	1,500,140	1,720,615	14.7
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

**Purpose**

The Non-Departmental Expenses (NDE) budget unit finances certain general costs of County government, which are not readily allocated to any specific department. Typical costs include professional services for legislative advocacy and conducting the annual independent audit of County government finances.

**Major Budget Changes**

**Other Charges**

- \$500,000 Increase in Contribution to Other Agencies due to increase in PARS pension prefunding
- \$300,000 Increase in Professional and Specialized Services due to anticipated costs related to Facilities Master Plan

**Program Discussion**

This budget unit finances certain general costs of County government, which are not readily allocated to any specific department. Typical costs financed by this budget unit include professional services for legislative advocacy and conducting the annual independent audit of County government finances.

This budget unit includes \$10,000 for an annual employee appreciation event and the Activities Committee. Funding for the event was reinstated in FY 2013-14.

This budget unit also includes \$11,841 to pay for a portion of the Yuba City Unified School District’s annual assessment from the Sutter Butte Flood Control Agency, pursuant to a 2010 agreement.

# County Administrative Office

## Non-Departmental Expenses (1-103)

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*Scott Mitnick, County Administrator*

Revenues include an Interfund transfer from non-General Fund departments to pay for their proportionate share of the annual County financial audit.

Yuba Sutter Economic Development Corporation, which was moved to the NDE budget unit from the Subsidy Request (7-202) budget unit in FY 2013-14.

### Recommended Budget

This budget is recommended at \$1,760,476 which is an increase of \$220,475 (14.3%) compared to FY 2017-18. The General Fund provides 97.7% of the financing for this budget unit.

The Contribution to Other Agencies account also reflects \$1,000,000 anticipated to be invested with Public Agency Retirement Services (PARS). In FY 2016-17, \$1,000,000 was invested with PARS, while \$500,000 was invested in FY 2017-18. PARS enables the County to establish a Pension Benefits Trust Fund and an Other Post-Employment Benefits (OPEB) Trust Fund in order to pre-fund a portion of unfunded pension and OPEB actuarial liabilities. Investment in PARS as a Section 115 Trust is enabled by Government Code 53216.1. To date, the County has achieved a \$70,000 (8%) return on investment.

Audit Fees are recommended at \$75,000 for annual Independent Audit costs. An RFP was issued during FY 2017-18 and Maze & Associates, LLC was chosen to fulfill a five year contract to provide the County's annual audit. This is a savings of \$10,000 compared to the prior contract.

Intrafund Transfers include a negative \$5,000 (essentially a revenue) in Intrafund Rents/Leases related to the Farm Advisor's building lease. This account is budgeted each year.

The Professional and Specialized Services account is recommended at \$430,500, and includes \$10,000 for the Management Training program along with other general contract services currently in place or which may be required during the year. The major increase in this account is \$300,000 recommended for a contract to produce a Facilities Master Plan for the County. This plan will assist the County in evaluating current assets and planning for future facilities needs.

### Use of Fund Balance

The Contribution to Other Agencies account continues to reflect the County's contribution to the Area 4 Agency on Aging (pursuant to a current Joint Powers Agreement). The Contribution to Other Agencies account also reflects the \$52,000 annual contribution to the

Increases in Obligated Fund Balance are recommended at \$5,000:

- \$5,000 is recommended to be placed in the Committed Fund Balance for Farm Advisor/Ag Building account (#31205). This designation will be used to offset costs for any future improvement to or replacement of the joint Agricultural Commissioner/Farm Advisor facility.



**County Administrative Office  
Personnel Transition Costs (1-104)**

*Scott Mitnick, County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: 0001 - GENERAL					
Unit Title: PERSONNEL TRANSITION COSTS		Dept: 1104			
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	0	0	500,000	0	-100.0
NET BUDGET	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>-100.0</u>
<b>REVENUE</b>					
TOTAL OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>UNREIMBURSED COSTS</b>	0	0	500,000	0	-100.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

**Purpose**

The Personnel Transition Costs budget unit was initially created in FY 2011-12 to cover costs related to anticipated Unemployment Insurance liabilities associated with the recommended elimination of filled positions.

During FY 2017-18, the budget unit contained funding for General Fund costs related to the Voluntary Early Retirement Incentive Program (VERIP) per the County’s MOU’s with bargaining groups.

There is no planned retirement incentive program for FY 2018-19.

**Major Budget Changes**

**Salaries & Benefits**

- (\$500,000) Decrease in Other Pay

**Recommended Budget**

This budget is recommended at \$0 as there is no current retirement incentive program planned for FY 2018-19.

# County Administrative Office General Revenues (1-209)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL				Dept: 1209	
Unit Title: GENERAL REVENUES					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/24/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	150,416	78,098	28,432	71,502	151.5
INTRAFUND TRANSFERS	-484,629	-643,743	-643,743	-473,583	-26.4
INCREASES IN RESERVES	0	0	4,415,748	0	-100.0
OTHER FINANCING USES	213,216	4,059,219	76	922,911	1,214,256.6
NET BUDGET	-120,997	3,493,574	3,800,513	520,830	-86.3
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	39,665,035	37,592,809	39,940,860	41,315,785	3.4
CANCELLATION OF OBLIGATED FB	0	0	3,393,089	4,401,620	29.7
UNDESIGNATED FUND BALANCE	12,299,681	15,288,007	11,185,813	8,420,547	-24.7
TOTAL OTHER REVENUE	51,964,716	52,880,816	54,519,762	54,137,952	-0.7
<b>UNREIMBURSED COSTS</b>	-52,085,713	-49,387,242	-50,719,249	-53,617,122	5.7
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

The General Revenues budget unit accounts for the general revenues of the County's General Fund. General revenues include property taxes, the undesignated fund balance, fines, sales and use taxes, various revenues from the State, miscellaneous taxes, and other revenues which are not accounted for in other budget units. In the Recommended Budget, the estimated undesignated fund balance expected to be available is included in the General Revenues budget. These general revenues finance the "Unreimbursed Cost" of all other budget units within the General Fund.

This budget is prepared by the County Administrator's Office.

## Major Budget Changes

### Revenues

- \$820,000 Increase in secured property tax
- \$45,000 Increase in supplemental property tax
- \$95,000 Increase in current unsecured property tax
- \$446,800 Increase in property tax in-lieu vehicle license fee
- (\$225,000) Decrease in sales and use tax
- \$225,000 Increase in interest apportioned
- (\$24,419) Decrease in Interfund Jail Medical

- \$116,094 Increase in A-87 Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies

## Program Discussion & Recommended Budget

The estimate for the General Revenue category (including Intrafund revenue, but not including available fund balance) is \$41,789,368, which is an increase of \$1.2 million (2.9%) compared to the FY 2017-18 Adopted Budget.

The increase is primarily due to two increases in two primary sources of General Fund revenue: (1) an increase in secured property tax of \$820,000; and (2) an increase in property tax in-lieu of vehicle license fee revenue of \$446,800.

The County's three major General Revenues have traditionally been property tax, motor vehicle in-lieu payments from the State and sales and use tax. However, significant changes occurred in FY 2004-05 regarding how two of these major revenue streams, the sales tax and the motor vehicle in-lieu (MVIL) payments, are received from the State.

The voter approved Proposition 57 (The Economic Recovery Bond Act, 2004), implemented a set of transactions, also known as the "Triple Flip," whereby a share of revenues that had previously appeared under the Sales and Use Taxes account are now shown in the related In-Lieu Local Sales and Use Tax account. The amount that each county receives for In-Lieu Local Sales and Use Tax is provided each year by the State Controller's Office. This "temporary" shift of

revenues by the State was to last until all revenue bonds issued by the State, pursuant to Proposition 57, were paid off. As planned, the Triple Flip ended in FY 2015-16 with the final payment expected in June 2016. The Bradley-Burns local tax rate was returned to the full 1 percent on January 1, 2016.

In FY 2016-17 and FY 2017-18, the In-Lieu Local Sales and Use Tax account was budgeted at \$0, while the Sales and Use Taxes account was increased by a like amount. These changes were implemented due to the end of the Triple Flip and the return of the full 1% Bradley-Burns local tax rate. It was projected by the State and most local jurisdictions that the net effect upon cities and counties would be minimal.

For Sutter County however, the end of the Triple Flip has resulted in a significant overall decrease in revenue. Sales tax based revenues since FY 2013-14 are as follows: \$3.7 million in 2013-14, \$3.8 million in 2014-15, \$3.9 million in 2015-16, \$2.8 million in 16-17 and \$3.35 million projected for 2017-18. Based upon current year projections and data from Hinderliter, de Llamas & Associates, LLC (HdL), FY 2018-19 Sales and Use Tax is recommended at \$3.275 million.

Prior to 2004, a primary source of revenue for California counties was the motor vehicle in-lieu. Due to the voter approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle in-lieu revenues and have "swapped" that revenue for property tax. That revenue is budgeted in the Property Tax In-Lieu – Vehicle License Fee account. The intent of Prop 1A was to protect revenues collected by local governments (cities, counties, and special districts) from being transferred to the

## County Administrative Office General Revenues (1-209)

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*Scott Mitnick, County Administrator*

California state government for statewide use. This was a permanent change to the County-State relationship regarding these revenues, and the County will continue to receive Property Tax revenues in lieu of MVIL. Property Tax In-Lieu - Vehicle License Fee revenues are calculated each year by a formula determined by the State Controller's Office. It should be noted that these In-Lieu Property Tax revenues are not related to, nor should they in any way impact, the amount received in the Property Tax – Secured account.

For FY 2018-19, property tax revenues (including current secured, current supplemental, current unsecured, prior unsecured and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$26.7 million. This represents a combined increase of \$1.4 million, or 5.5%, from the FY 2017-18 Adopted Budget. Estimates for property tax and related revenues have been developed based on an evaluation of estimates and projections received from the Auditor-Controller's Office and developed jointly by the County Administrative Office and the Auditor-Controller's Office and Hinderliter, de Llamas & Associates, LLC (HdL). While it appears that revenues are increasing, estimates for improvements in property tax revenues remain comparatively conservative. The Assessor estimates that secured property tax revenue will increase by approximately \$375,000 or 2.5% over FY 2017-18 actual receipts.

The County receives Franchise Fee revenue from three sources: PG&E, Recology Yuba-Sutter, and Comcast, with the majority of the fee revenue coming from PG&E. Because the PG&E franchise fee is tied to electric and gas use, this revenue source fluctuates from year to year. However, overall, Franchise Fee

revenue from PG&E has gradually declined over the past several years. Total franchise fee revenue is budgeted at \$1.2 million, the same as FY 2017-18.

In June of 2016, the Sutter Superior Court implemented a new software system, Tyler Odyssey, switching from the prior Jalan system. Since that time, the County's court-related revenue has decreased significantly. For example, in the Superior Court (2-112) budget unit, budgeted revenue decreased by nearly \$100,000 from FY 2016-17 to FY 2017-18. The court-related revenue in the Trial Court (2-109) budget unit decreased by approximately \$130,000 between FY 2016-17 and FY 2017-18. There are additional budget units, including special revenue funds, which are impacted by this decrease in revenue. This has been discussed with the Superior Court and both the County Administrator's Office and Auditor-Controller's Office have reviewed the issue. After review, it appears the Court's Tyler Odyssey system is correctly allocating revenue and that the decrease is due in part to corrections made within the system versus the prior system and due to a lack of court-related revenue that is being experienced throughout the state by every County surveyed by the County Administrator's Office.

The estimated available Fund Balance from FY 2017-18 is \$8.5 million. This represents carry-forward monies generated from on-going County operations which can be, and need to be, used to fund on-going County expenditures. This represents an increase of approximately \$1.7 million from the amount that was budgeted to be available in the FY 2017-18 Recommended Budget.

It should be noted that the actual estimated available Fund Balance will not be known

until the financial books of the County are closed by the Auditor-Controller and it is likely that the actual fund balance will differ from what is included in this recommendation. At this time, it is anticipated that any change in Fund Balance available that results from the closing of the County books at year-end will be adjusted to increase Unassigned Fund Balance in the General Fund. If significantly less revenue is received than anticipated, staff will return to the Board of Supervisors with revised recommendations.

## Use of Fund Balance

The Board of Supervisors established the Designation for Williamson Act Subvention in 2004 as a means of accumulating and saving these State subvention revenues for the purpose of using the funds to offset any future decline or elimination of the subvention in the State budget. The subvention was effectively eliminated by the State in 2009. The County is no longer entering into new contracts, but is renewing existing contracts with a nine (9) year term.

Therefore, it is recommended that \$51,150 of the Committed Fund Balance for Williamson Act Subvention account (#31217), be cancelled in FY 2018-19 to offset the loss of that revenue source. The remaining fund balance will be \$51,133, meaning the current use of this revenue source, unless replenished, will no longer be available after FY 2019-20.

It is recommended that \$234,766 held in the General Fund's Committed Fund Balance Designated for Future Vehicle Purchases account (#31209) and \$343,843 held in the General Fund's Committed Fund Balance Designated for Capital Projects account

(#31265) be canceled to cover the cost of the following vehicles and equipment:

- \$225,600 for three (3) replacement patrol vehicles for the Sheriff's Office (2-201)
- \$30,500 for one (1) replacement transport vehicle for the Jail (2-301)
- \$8,308 for a replacement ice machine for the Jail (2-301)
- \$7,001 for a replacement food delivery cart for the Jail (2-301)
- \$31,800 for the General Fund portion (60%) of two (2) replacement vehicles for the Agricultural Commissioner (2-601)
- \$15,300 for the General Fund portion (60%) of a pneumatic lift for the Agricultural Commissioner (2-601)
- \$5,100 for the General Fund portion (60%) of a trailer for the Agricultural Commissioner (2-601)
- \$29,500 for one (1) replacement vehicle for the Probation Department (2-304)
- \$35,000 for one (1) hybrid sedan for the County Administrator's Office (1-102)
- \$100,000 for two (2) replacement heavy-duty pickup trucks for Building Maintenance (1-700)
- \$66,500 for two (2) replacement vehicles for Planning/Building (2-724)
- \$24,000 for one (1) replacement vehicle for Code Enforcement (2-725)

It is recommended that \$269,200 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be canceled to fund the following one-time equipment purchases:

## County Administrative Office General Revenues (1-209)

*Scott Mitnick, County Administrator*

- \$60,000 for an articulating boom lift
- \$6,800 for a lowboy trailer
- \$6,800 for a cargo trailer
- \$5,600 for a floor scrubber
- \$30,000 for two security camera systems for boat launches
- \$160,000 for four security gate systems at County boat launches/parks and recreation areas

It is recommended that \$1,109,901 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be canceled to fund the following one-time software purchases:

- \$875,501 for Reuters property tax software system shared between the offices of the Assessor, Auditor-Controller and Treasurer-Tax Collector
- \$234,400 for Trakit Software for streamlining building permit, application and code enforcement processes

It is recommended that \$833,055 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be canceled to fund the General Fund's portion of the Microwave Network Project budgeted in the Capital Projects Fund 0016-1800. The total cost of the project is estimated to be \$1.5 million. The operating transfers-out are budgeted within each operating department.

It is recommended that \$922,911 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be canceled to fund one-time General Fund plant acquisition projects budgeted within the Capital Projects Fund (0016-1801).

It is recommended that \$455,039 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be canceled to fund one-time General Fund maintenance projects budgeted within the Building Maintenance budget unit (1-700).

It is recommended that \$100,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be cancelled to cover potential General Fund costs associated with anticipated, pending, or existing litigation. This expenditure is included in the County Counsel (1-301) budget unit; funds are available for use only for the specified purposes.

It is recommended that \$81,755 held in the General Fund's Committed Fund Balance Designated for Pension Obligation (#31225) be cancelled to partially offset the increase in required contributions to CalPERS for FY 2018-19. This fund was established by the Board of Supervisors in FY 2012-13 for the purpose of reducing the impact to the General Fund that would result from anticipated PERS Retirement plan cost increases resulting from recent actions by the CalPERS Board of Directors. The current balance of this account is \$81,755 and will be reduced to \$0 at the end of FY 2018-19.

The total Cancellation of Obligated Fund Balance, from all accounts, in the General Revenues budget unit for FY 2018-19 is recommended at \$4,401,620.

# County Administrative Office Contingency (9-900)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL Unit Title: CONTINGENCY				Dept: 9900	
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
PROVISIONS FOR CONTINGENCIES	0	0	671,964	700,000	4.2
NET BUDGET	0	0	671,964	700,000	4.2
UNREIMBURSED COSTS	0	0	671,964	700,000	4.2
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

## Purpose

These funds are appropriated to be available for unanticipated expenses or unanticipated revenue shortfalls in the County General Fund. Transfers of funds from contingency accounts require approval by a 4/5ths vote of the Board of Supervisors.

This budget is prepared by the County Administrator's Office.

## Program Discussion

The General Fund Contingency budget is used for unanticipated requirements occurring in all General Fund related County operations during the fiscal year. It acts as a hedge against unanticipated adverse state and federal budget actions, may fund mid-year employee salary and benefits adjustments, and provides funds for unanticipated needs that may occur during the course of the fiscal year. The recommended amount of \$700,000 represents approximately 1% of recommended total General Fund expenditures.

The zeroes shown in the "Actual" columns for prior years can appear misleading. To avoid double-counting of expenditures within the General Fund, the Auditor-Controller's Office reduces the budgeted amount in the Contingency Reserve and adds to the budgeted amount in the receiving budget unit when a transfer is made or, if unanticipated funding is received in a subsidiary fund of the General Fund, the Contingency Reserve is increased.

Some actions during the year increase the Contingency fund, while others draw on, or reduce, the Contingency. Any funds not transferred out of Contingency during a given fiscal year remain in the General Fund and are available for appropriation in the following fiscal year.

As of May 21, 2018, the FY 2017-18 Adjusted Budget for Contingency shows \$487,715 available instead of the \$671,964 originally recommended for that fiscal year.

## County Administrative Office Contingency (9-900)

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*Scott Mitnick, County Administrator*

### Recommended Budget

The recommended Appropriation for Contingency is \$700,000 and is increased by \$28,036 (4.2%) when compared to FY 2017-18.

### Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: <b>0015 - PUBLIC SAFETY</b>			Dept: <b>2401</b>		
Unit Title: <b>EMERGENCY SERVICES</b>					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	92,062	69,766	165,444	196,763	18.9
SERVICES AND SUPPLIES	243,653	79,805	103,720	180,660	74.2
OTHER CHARGES	37,087	95,443	201,187	163,458	-18.8
CAPITAL ASSETS	0	0	12,750	0	-100.0
INTRAFUND TRANSFERS	0	0	30,500	47,660	56.3
OTHER FINANCING USES	479	425	44,024	103,678	135.5
NET BUDGET	373,281	245,439	557,625	692,219	24.1
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	210,599	101,790	411,970	489,462	18.8
TOTAL OTHER REVENUE	210,599	101,790	411,970	489,462	18.8
<b>UNREIMBURSED COSTS</b>	162,682	143,649	145,655	202,757	39.2
<b>ALLOCATED POSITIONS</b>	1.20	1.20	1.20	1.20	0.0

## Purpose

The Office of Emergency Management is responsible for administration of the County's comprehensive, all-hazard emergency management program. The program is responsible for identifying threats, developing response plans and protocols, recommending hazard mitigation strategies, conducting staff training and response exercises, managing the Emergency Operations Center (EOC), administering Emergency Management Performance grants (EMPG) and Homeland Security Grants (HSGP), providing preparedness information to the public, collaborating with allied agencies and coordinating the County's response to, and recovery from, major emergencies and disasters.

## Major Budget Changes

### Salaries & Benefits

- \$31,319 General increase due to negotiated salaries and benefits

### Services & Supplies

- \$20,750 Increase in Software License & Maintenance for the annual cost to provide a new alert and warning system and a damage assessment program in Sutter County that is available to allied agencies
- \$21,852 Increase in Computer hardware for EOC equipment being purchased through the 2016 and 2017 Homeland Security Grants (HSGP)

# County Administrative Office Emergency Services (2-401)

Scott Mitnick, County Administrator

- \$25,000 Increase in Staff Training Consulting fees through both the 2016 HSGP and EMPG

## Other Charges

- \$18,587 Increase in Contribution Other Agency - Yuba City

## Intrafund Transfers

- \$17,160 Increase in Intrafund Other transfers to reimburse allied agency purchases through 2016 and 2017 HSGP

## Other Financing Uses

- \$37,291 Increase in Operating Transfer out to reimburse allied agency purchases through 2016 and 2017 HSGP

## Revenues

- \$77,492 Increase in Federal Grant and Fed Other Aid

## Program Discussion

The Office of Emergency Management (OEM), a division of the County Administrator's Office, coordinates emergency management and response between the various public safety and service providers that serve the citizens within the County of Sutter. OEM operates in four areas of emergency management; Mitigation, Preparedness, Response, and Recovery. OEM provides planning, training and coordination to County departments and allied agencies including the Cities of Live Oak and Yuba City. OEM ensures the County is in compliance with state and federal mandates that relate to emergency

management and the Standardized Emergency Management System (SEMS) and the National Incident Management System (NIMS), as well as assisting allied agencies in these areas. OEM administers a variety of public safety grants for the County, providing pass-thru funds and project management assistance to eligible allied agencies. While each of these grant programs have a specific scope, the general focus is to increase the County's overall ability to prevent, respond to and recover from any type of emergency or disaster.

During FY 2017-18, the Board of Supervisors authorized the hiring of a fulltime (1.0 FTE) Emergency Operations Manager position that was successfully filled in January of 2018. Since that time, training County staff and Operational Area partners has been a top priority.

There are many active programs within the Office of Emergency Management and the major program areas are noted as follows:

- Overall, administration, including fiscal accountability, staff development, records management, corporate communications and grant management.
- Dissemination of disaster preparedness information to the public and allied agencies.
- Ensures County response readiness through ongoing staff training, periodic exercises and resource management.
- Conducts all-hazard risk assessments, actively monitors emerging threats, issues alerts and warnings and coordinates development of appropriate mitigation strategies for County government and outside entities.

- Functions as the lead emergency management point of contact with local, State and Federal agencies, and community-based partners.
- Maintains and supports the County's Emergency Operations Center (EOC), initiating alerts and warnings, coordinating integrated response operations and administering post-disaster recovery and assistance activities.

## Grants Management

Grant programs are actively sought for funding to supplement County resources. Grants can often be used for the purchase of incident response equipment, preparedness assessment activities, public education programs and the training of personnel in response to an emergency or disaster.

Current grants include:

*Emergency Management Performance Grant*  
- \$144,706

Funds are used to offset the salary and benefits of the Emergency Operations Manager position and a portion (0.2 FTE) of the Public Information Officer position in addition to the expenses associated with the day-to-day operations of the Office of Emergency Management. This is a 50/50 match of funds from the County and EMPG grant. These funds contribute to the County's ability to prevent, prepare for, mitigate, respond to, and recover from emergencies and disasters.

*2016 Homeland Security Grant and 2017 Homeland Security Grant* - \$172,876 and \$171,880 respectively has been budgeted in FY 2018-19 for purchases to be made by the allied agencies and jurisdictions within Sutter County. There are no related General Fund Costs. Jurisdictions have up to three years to use the funding.

## Recommended Budget

This budget is recommended at \$692,219, which is an increase of \$134,594 (24.1%) over FY 2017-18. The General Fund provides 29.3% of the financing for this budget unit, and is increased by \$57,102 (39.2%) for FY 2018-19. This increase is primarily related to the addition of necessary items that are needed to ensure a successful emergency management program.

For FY 2018-19, Emergency Services is staffed by a fulltime (1.0 FTE) Emergency Operations Manager position. The Public Information Officer position allocation is recommended to remain at 0.2 FTE.

## Use of Fund Balance

The budget unit is within the Public Safety Fund. The budget does not include the use of any specific fund balance.

**County Administrative Office  
Fire Services Administration (2-402)**

*Scott Mitnick, County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: <b>0015 - PUBLIC SAFETY</b>					
Unit Title: <b>FIRE SERVICES ADMINISTRATION</b>					
					Dept: <b>2402</b>
	<b>2016-2017 Actual Expenditure</b>	<b>2017-2018 YTD as of 05/15/2018</b>	<b>2017-2018 Adopted Budget</b>	<b>2018-2019 CAO Recommended</b>	<b>2017-2018 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	176,521	165,065	195,515	209,667	7.2
SERVICES AND SUPPLIES	17,228	13,198	22,480	33,340	48.3
OTHER CHARGES	32,911	4,594	26,581	4,494	-83.1
CAPITAL ASSETS	0	62,232	0	0	0.0
OTHER FINANCING USES	502	449	516	2,935	468.8
NET BUDGET	<u>227,162</u>	<u>245,538</u>	<u>245,092</u>	<u>250,436</u>	<u>2.2</u>
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	0	1,042	0	0	0.0
INTERGOVERNMENTAL REVENUES	1,042	0	0	0	0.0
CHARGES FOR SERVICES	12,576	3,572	7,446	12,102	62.5
MISCELLANEOUS REVENUES	0	175	0	0	0.0
TOTAL OTHER REVENUE	<u>13,618</u>	<u>4,789</u>	<u>7,446</u>	<u>12,102</u>	<u>62.5</u>
<b>UNREIMBURSED COSTS</b>	213,544	240,749	237,646	238,334	0.3
<b>ALLOCATED POSITIONS</b>	1.00	1.00	1.00	1.00	0.0

**Purpose**

Fire Services Administration is responsible for coordinating and administering the County’s fire protection programs and the activities of four County Service Areas (CSAs) for which the Board of Supervisors is the governing board. CSAs provide fire protection from eight fire stations throughout the County. The Fire Services Manager/Fire Chief is the sole position in this budget unit.

The Fire Chief responds to emergencies, reviews and inspects all new commercial construction, exercises overall supervision of rescue, firefighting, and hazardous materials release operations in the CSAs. The Fire Chief is responsible for coordinating the annual budgets, serving as the County Fire Marshal who enforces the adopted fire codes and ordinances, preparing apparatus specifications for the CSAs, and representing the County Fire Services with other jurisdictions, emergency personnel, governing officials, and citizens.

The Fire Chief also serves as the Operational Area Coordinator of Sutter County for California Office of Emergency Services and remains committed to the state mutual aid system. This position organizes and may participate in strike team deployment throughout the State as a local government or California Emergency Management Agency strike team leader.

**Major Budget Changes**

**Salaries and Benefits**

- \$14,152 General increase due to negotiated salaries and benefits

**Services and Supplies**

- \$10,860 Increase due to reclassification of charges for services provided by Internal

Service Funds to Services and  
Supplies object level

### Other Charges

- (\$15,585) Decrease due to reclassification of charges for services provided by Internal Service Funds to Services and Supplies object level

## Program Discussion

The Fire Chief is responsible for coordinating the annual budgets, serving as the County Fire Marshal who enforces the adopted fire codes and ordinances, and preparing apparatus specifications for the CSAs. County Service Areas include CSA-C, CSA-D, CSA-F, and CSA-G.

### CSA-C

This Service Area consists of the East Nicolaus Volunteer Fire Department operating out of two stations located in the communities of East Nicolaus and Rio Oso.

### CSA-D

This Service Area consists of the Pleasant Grove Volunteer Fire Department.

### CSA-F

This Service Area covers the largest portion of the County and includes the communities of Sutter, Live Oak, and Oswald/Tudor. Fire protection is provided to the City of Live Oak by contract.

### CSA-G

The County contracts with the Yuba City Fire Department for fire protection in CSA-G, which is the area formerly protected by the Walton Fire Protection District.

## Recommended Budget

This budget is recommended at \$250,436 which is an increase of \$5,344 (2.2%) over FY 2017-18. The General Fund provides 95.2% of the financing for Fire Services Administration and is increased by \$688 (0.3%) for FY 2018-19.

This budget unit is within the Public Safety fund; however, it is considered to be funded primarily by the General Fund.

## Use of Fund Balance

The budget unit is within the Public Safety Fund. The budget does not include the use of any specific fund balance.

**\*\*INDIVIDUAL BUDGETS FOLLOW NARRATIVE\*\***

**Purpose**

The Capital Projects Fund was established to enable improved tracking of large County building-related projects.

Capital Improvement projects are set at a threshold of \$150,000 or more and are budgeted within the Capital Asset expenditure accounts. Projects estimated to be completed within one year are budgeted in the Capital Improvement Projects budget unit (1-800). Projects estimated to cross multiple fiscal years and/or with multiple funding sources are budgeted in the Capital Projects Fund within its own department.

General maintenance projects that are budgeted less than \$150,000, are included in the Building Maintenance budget unit (1-700).

**Major Budget Changes &  
Program Discussions**

**Opterra Energy Efficiency Project 1-803**

This budget unit is managed by the General Services Department. It reflects the Energy Services Contract with OpTerra Energy Services, formerly Chevron Energy Solutions.

This budget unit is prepared jointly by the County Administrative Office, the Auditor-Controller's Office and the General Services Department.

The Board of Supervisors approved the Energy Services Contract with Chevron Energy Solutions on February 25, 2014 along with a funding source agreement; PNC Equipment Financing Lease Agreement for \$9,109,446. The funding source agreement

requires the debt to be repaid by annual payments over a fifteen year period. Payments of principal and interest will be made from this capital projects budget unit, which will then be reimbursed by Interfund transfers by the benefitting departments.

The FY 2018-19 budget is recommended at \$716,000, which is an increase of \$32,716 (4.8%) compared to FY 2017-18. The recommendation includes the principal and interest payment amount due for FY 2018-19.

**Human Services Building Project 1-806**

This budget unit is prepared jointly by multiple County departments including the County Administrative Office, Development Services, and the Health and Human Services Department.

This project involves relocating a significant portion of the Health and Human Services Department to a vacant commercial building, comprising approximately 84,000 square feet, located at 850 Gray Avenue in Yuba City. For this consolidation, the full cost of a standard operating lease can be claimed through Social Services revenue. This is made possible because a lease for a building is arm's length from County ownership (if the arrangement is less than arm's length from the County, the County can only claim depreciation and interest through Social Services allocations - which is typically a fraction of what can be claimed on a standard operating lease).

As the County moves forward with improvements, limited immediate financial resources will be available and competitive financing mechanisms will need to be secured. During FY 2017-18, the County hired KNN Public Finance to assist with these financing

# County Administrative Office Capital Projects Fund (0016)

Scott Mitnick, County Administrator

mechanisms. Significant progress will be made on this financing in FY 2018-19.

This budget is recommended at \$324,500 for FY 2018-19; which includes rents/leases, special departmental expense, and utilities. These expenditures are funded by a transfer in from the Local H&W Trust – Social Services Realignment Fund (0-248). Once project costs are established and funding strategies identified, staff will present recommended budget amendments to the Board of Supervisors for consideration.

## Jail Expansion Project 1-807

This project, which is managed by the Development Services Department, reflects the Jail Expansion Project budget unit created to account for costs incurred for the Main Jail Expansion project. This is a major construction project, which has spanned several years. The scope of the project is to expand the capacity of the facility by 42 beds, and is made feasible due to a grant of \$9.7 million in lease-revenue bond-financing from the State.

This budget for FY 2018-19 is recommended at \$5,283,834. This includes Professional and Specialized Services and Interfund Development Services costs for the project.

Total project costs are estimated at \$15,448,766. This includes \$9,741,000 in State bond financing, \$3,358,109 from the General Fund, and \$2,349,657 from the Criminal Justice Development Impact Fee Fund (0-102) for the County's cash match, in-kind match and other costs. The remaining estimated \$1.76 million may be covered by County General Funds unless additional revenue sources are secured. To date, \$2,347,458 has been transferred from the County Criminal Justice Development

Impact Fee Fund (0-102) to cover project costs, \$3,358,109 has been transferred from the General Fund, and \$6,057,166 has been received and/or invoiced to the State to cover project expenses. It is estimated that an additional \$3,683,834 will be will be received from the State in FY 2018-19.

Future revenue received in Fund 0-102, beyond the current fund balance, may also be used to offset General Fund costs.

## Tri-County Regional Juvenile Rehabilitation Facility Project 1-808

This budget unit, which is managed by the County Administrative Office and the Probation Department, reflects Sutter County's share of cost for the construction of the facility. This project is managed by Yuba County.

This project consists of the design and construction of a new facility and related site work. The facility is a stand-alone single-story juvenile rehabilitation facility located at 938 14th Street in Marysville. The project includes approximately 21,590 square feet to house and provide treatment and program space for 48 male and female juveniles on approximately three acres of vacant land across the street from the existing juvenile hall. The total design-build estimate for the Project is approximately \$16,200,000. Construction began in July of 2017 and is projected to end in March of 2019.

The FY 2018-19 budget includes Sutter County's \$800,000 contribution for the year.

## District Attorney Office Relocation Project 1-809

In early 2016, the new Courthouse became operational; however, office space for County legal support systems was not provided. A portion of the existing County

Health and Human Services Building located at 1445 Veteran's Memorial Circle (formerly occupied by Peach Tree Clinic), offers an opportunity to relocate the District Attorney's office. Development Services has hired an architectural firm to redesign the needed improvements for the District Attorney's new office space. Currently no funds are recommended in the FY 2018-19 budget for this project, however, as the architect's report and other project elements are established, staff anticipates encumbering funds by the end of FY 2017-18. What is not encumbered by then will be presented as recommended budget amendments for consideration of the Board of Supervisors.

#### **Casa de Esperanza Project 1-810**

The County financially assists the operation of Casa de Esperanza which supports women and children in our community. In 2016 the Casa de Esperanza structure, which the County owns, experienced a fire which destroyed a portion of the first floor, second floor and roof along the southwestern portion of the building. Subsequently, the structure has been visited by County personnel from General Services and Development Services as well as the County's insurance agent, Trindel Insurance Fund. Additionally, architects and engineers visited the site to assess its condition and suitability for rehabilitation.

Currently no costs are presented under 1-810 in the FY 2018-19 budget. Once the architectural and engineering assessments are complete, staff will return before the Board seeking the approval to solicit bids for the construction and of any associated Budget Amendment. This project, though covered through the County's self-insurance program, has indirect General Fund costs due

to related increases in insurance premiums.

#### **680 North Walton Project 1-811**

The Health and Human Services Department intends to relocate a portion of its Welfare and Social Services staff to the building located at 680 North Walton in Yuba City. The 17,004 square foot facility will require modifications to the building's interior including electrical, telecommunications, and plumbing systems improvements to meet their needs. The Development Services Department is in the process of preparing the construction documents with assistance from General Services and will shortly begin the bid solicitation and contract award process.

Currently no funds are recommended in the FY 2018-19 budget for this project, however, as the solicitation and contract award process progresses, staff will present recommended budget amendments to the Board of Supervisors for consideration. The Health and Human Services Department manages and maintains the funds necessary for the tenant improvements to the building. It is anticipated that what is not completed by June of 2018 will be encumbered and rolled forward to FY 2018-19.

#### **Microwave Network Project 1-812**

The County presently utilizes a distributed, wide area Comcast INET fiber network for daily operations. Free access to the INET fiber network will terminate on July 13th, 2019. County IT staff have been actively working to develop potential solutions to this issue. This is a critical project as the INET fiber network serves as the County backbone that connects staff and facilities to datacenters, outside agencies and the internet.



# County Administrative Office Capital Projects Fund (0016)

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Scott Mitnick, County Administrator

There are several advantages to the microwave solution; the largest being that it is a good, cost-effective, and long term alternative to the fiber network. The microwave network will be designed to provide redundancy, encryption and 99.999% reliability. It can be deployed at strategic locations and combined with installing County owned fiber to form groups of facilities that can share microwave connections. Most importantly, the microwave network infrastructure would be County-owned and operated, allowing for bandwidth and tower space to be leased to service providers.

The cost of this project is \$1,500,005 and is included in the FY 2018-19 recommended budget. Operating Transfers into this project are funded by a proportional countywide distribution of project costs.

## Use of Fund Balances

### Opterra Energy Efficiency Project 1-803

This budget unit does not include the use of any specific fund balance.

### Human Services Building Project 1-806

This budget unit does not include the use of any specific fund balance.

### Jail Expansion Project 1-807

This budget unit includes a cancellation of \$1,600,000 from the Committed Fund Balance for Jail Expansion (#31269) within the Capital Projects Fund.

### Tri-County Regional Juvenile Rehabilitation Facility Project 1-808

This budget unit includes a cancellation of \$800,000 from the Committed Fund Balance for Juvenile Hall Construction (#31266) within the Capital Projects Fund.

### District Attorney Office Relocation Project 1-809

This budget unit does not include the use of any specific fund balance.

### Casa De Esperanza Project 1-810

This budget unit does not include the use of any specific fund balance.

### 680 North Walton Project 1-811

This budget unit does not include the use of any specific fund balance.

### Microwave Network Project 1-812

This budget unit does not include the use of any specific fund balance.

County Administrative Office  
 Capital Projects Fund (0016)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1803		
Unit Title: CHEVRON SOLAR					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	657,023	683,267	683,268	716,000	4.8
CAPITAL ASSETS	1,520,103	0	0	0	0.0
INCREASES IN RESERVES	0	0	16	0	-100.0
NET BUDGET	<u>2,177,126</u>	<u>683,267</u>	<u>683,284</u>	<u>716,000</u>	<u>4.8</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-25,166	634	0	4,184	100.0
OTHER FINANCING SOURCES	655,978	668,538	683,284	711,816	4.2
TOTAL OTHER REVENUE	<u>630,812</u>	<u>669,172</u>	<u>683,284</u>	<u>716,000</u>	<u>4.8</u>
<b>UNREIMBURSED COSTS</b>	1,546,314	14,095	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

County Administrative Office  
 Capital Projects Fund (0016)

Scott Mitnick, County Administrator

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: <b>0016 - CAPITAL PROJECTS</b>				Dept: <b>1806</b>	
Unit Title: <b>HUMAN SERVICES BUILDING</b>					
	<b>2016-2017 Actual Expenditure</b>	<b>2017-2018 YTD as of 05/16/2018</b>	<b>2017-2018 Adopted Budget</b>	<b>2018-2019 CAO Recommended</b>	<b>2017-2018 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	2,550	67,574	0	324,500	100.0
OTHER CHARGES	0	496	0	0	0.0
CAPITAL ASSETS	24,000	1,162,788	0	0	0.0
NET BUDGET	<u>26,550</u>	<u>1,230,858</u>	<u>0</u>	<u>324,500</u>	<u>100.0</u>
<b>REVENUE</b>					
OTHER FINANCING SOURCES	2,500,000	0	0	324,500	100.0
TOTAL OTHER REVENUE	<u>2,500,000</u>	<u>0</u>	<u>0</u>	<u>324,500</u>	<u>100.0</u>
<b>UNREIMBURSED COSTS</b>	-2,473,450	1,230,858	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

County Administrative Office  
Capital Projects Fund (0016)

Scott Mitnick, County Administrator

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: <b>0016 - CAPITAL PROJECTS</b>					
Unit Title: <b>JAIL EXPANSION</b>		Dept: <b>1807</b>			
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	478,611	7,065,210	7,886,649	5,203,834	-34.0
OTHER CHARGES	25,370	42,622	50,013	80,000	60.0
OTHER FINANCING USES	1,304,571	0	0	0	0.0
NET BUDGET	<u>1,808,552</u>	<u>7,107,832</u>	<u>7,936,662</u>	<u>5,283,834</u>	<u>-33.4</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	0	40,023	0	0	0.0
INTERGOVERNMENTAL REVENUES	0	2,836,341	6,057,166	3,683,834	-39.2
OTHER FINANCING SOURCES	2,198,458	3,507,109	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	1,879,496	1,600,000	-14.9
TOTAL OTHER REVENUE	<u>2,198,458</u>	<u>6,383,473</u>	<u>7,936,662</u>	<u>5,283,834</u>	<u>-33.4</u>
<b>UNREIMBURSED COSTS</b>	-389,906	724,359	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

County Administrative Office  
Capital Projects Fund (0016)

Scott Mitnick, County Administrator

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: <b>0016 - CAPITAL PROJECTS</b>					
Unit Title: <b>TRI CO JUVENILE HALL CONSTRUCT</b>					Dept: <b>1808</b>
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	16,365	0	800,000	800,000	0.0
OTHER FINANCING USES	220,723	0	0	0	0.0
NET BUDGET	<u>237,088</u>	<u>0</u>	<u>800,000</u>	<u>800,000</u>	<u>0.0</u>
<b>REVENUE</b>					
OTHER FINANCING SOURCES	1,518,323	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	800,000	800,000	0.0
TOTAL OTHER REVENUE	<u>1,518,323</u>	<u>0</u>	<u>800,000</u>	<u>800,000</u>	<u>0.0</u>
<b>UNREIMBURSED COSTS</b>	-1,281,235	0	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

County Administrative Office  
 Capital Projects Fund (0016)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1809		
Unit Title: DA-OFFICE RELOCATION PROJECT					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/24/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	24	74,390	0	0	0.0
NET BUDGET	24	74,390	0	0	0.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	213,216	376,808	0	0	0.0
TOTAL OTHER REVENUE	213,216	376,808	0	0	0.0
<b>UNREIMBURSED COSTS</b>	-213,192	-302,418	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

County Administrative Office  
Capital Projects Fund (0016)

Scott Mitnick, County Administrator

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: <b>0016 - CAPITAL PROJECTS</b>				Dept: <b>1810</b>	
Unit Title: <b>BUILDING-CASA DE ESPERANZA</b>					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/24/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	145,275	0	0	0.0
OTHER CHARGES	0	109	0	0	0.0
CAPITAL ASSETS	0	19,715	0	0	0.0
NET BUDGET	0	165,099	0	0	0.0
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	525,698	0	0	0.0
OTHER FINANCING SOURCES	0	324,302	0	0	0.0
TOTAL OTHER REVENUE	0	850,000	0	0	0.0
<b>UNREIMBURSED COSTS</b>	0	-684,901	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

County Administrative Office  
 Capital Projects Fund (0016)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1811		
Unit Title: 680 NORTH WALTON PRJ 1811					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/24/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	0	1,022	0	0	0.0
NET BUDGET	0	1,022	0	0	0.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	0	1,361,170	0	0	0.0
TOTAL OTHER REVENUE	0	1,361,170	0	0	0.0
<b>UNREIMBURSED COSTS</b>	0	-1,360,148	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0



County Administrative Office  
 Capital Projects Fund (0016)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0016 - CAPITAL PROJECTS					Dept: 1812
Unit Title: COUNTYWIDE MICROWAVE PROJECT					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/24/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	0	0	1,500,005	100.0
NET BUDGET	0	0	0	1,500,005	100.0
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	0	0	5,072	100.0
OTHER FINANCING SOURCES	0	0	0	1,494,933	100.0
TOTAL OTHER REVENUE	0	0	0	1,500,005	100.0
<b>UNREIMBURSED COSTS</b>	0	0	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

# Debt Service

## Kyocera Debt Service (1-210)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0020 - DEBT SERVICES					
Unit Title: KYOCERA DEBT SERVICE					Dept: 1210
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	1,712	0	0	0.0
OTHER CHARGES	90,230	77,622	90,339	22,617	-75.0
NET BUDGET	90,230	79,334	90,339	22,617	-75.0
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	0	0	796	100.0
OTHER FINANCING SOURCES	90,230	60,355	90,339	21,821	-75.8
TOTAL OTHER REVENUE	90,230	60,355	90,339	22,617	-75.0
<b>UNREIMBURSED COSTS</b>	0	18,979	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

This budget unit, is prepared by the County Administrator's Office, and managed by the Auditor-Controller's Office and the General Services Department.

principle and interest accounts to comply with capital lease accounting requirements. Copier leases are directly billed to user departments, via Operating Transfer accounts, based on copier machine rental costs. This lease term will end in October 2018.

## Major Budget Changes

### Other Charges

- (\$67,722) Decrease in Retire Long-Term Debt and Interest Expense due to lease term ending in October 2018

## Recommended Budget

This budget is recommended at \$22,617, which is a decrease of \$67,722 (75%) compared to FY2017-18. The decrease is due to the lease term ending in October 2018.

## Program Discussion

Per the Auditor-Controller, beginning in FY 2015-16, copier lease charges were moved from Rents and Leases Equipment to

## Use of Fund Balance

This budget unit is within the Debt Services Fund. The budget does not include the use of any specific fund balance.

# County Share Budgets Trial Courts - General (2-110)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: <b>0014 - TRIAL COURT</b>					
Unit Title: <b>TRIAL COURTS-GENERAL</b>					Dept: <b>2110</b>
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-129	-478	0	0	0.0
NET BUDGET	-129	-478	0	0	0.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	2,263	-5,137	0	0	0.0
CHARGES FOR SERVICES	3,942,667	4,300,000	4,553,866	4,848,561	6.5
TOTAL OTHER REVENUE	3,944,930	4,294,863	4,553,866	4,848,561	6.5
<b>UNREIMBURSED COSTS</b>	-3,945,059	-4,295,341	-4,553,866	-4,848,561	6.5
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

This budget, which is prepared by the County Administrator's Office, shows the contribution from the County General Fund necessary to balance the Trial Court Fund. The Trial Court Fund consists of the budgets for Probation, Sheriff's Court Bailiffs, the Public Defender, and the County General Fund contribution to operation of Superior Court and conflict indigent defense costs.

## Major Budget Changes

### Revenues

- \$294,695 Increase in Interfund General Fund cost

## Program Discussion/ Recommended Budget

The recommended General Fund Contribution is \$4,848,561, which is an increase of \$294,695 (6.5%) over FY 2017-18. As noted, this Unreimbursed Cost represents the County share of all recommended budgets in the Trial Court Fund (0-014).

## Use of Fund Balance

This budget unit is within the Trial Court Fund. The budget does not include the use of any specific fund balance.

# County Share Budgets Trial Court Funding (2-114)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL				Dept: 2114	
Unit Title: TRIAL COURT-COUNTY SHARE					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	3,942,667	4,300,000	4,553,866	4,848,561	6.5
NET BUDGET	3,942,667	4,300,000	4,553,866	4,848,561	6.5
<b>UNREIMBURSED COSTS</b>	3,942,667	4,300,000	4,553,866	4,848,561	6.5
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

This budget unit, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Trial Court Fund. The amount appropriated is shown as revenue in the Trial Court General (2-110) budget.

The recommended amount equals the revenue that is required to meet the Unreimbursed Costs of all the budget units within the Trial Court Fund (0-014), which include Sheriff's Court Bailiffs (2-103), Public Defender (2-106), Trial Court Funding (2-109), Superior Court (2-112) and Probation (2-304).

## Major Budget Changes

### Other Charges

- \$294,695 Increase in Interfund Trial Court Cost

## Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

## Program Discussion/ Recommended Budget

The recommended General Fund contribution is \$4,848,561, which is an increase of \$294,695 (6.5%) over FY 2017-18.

# County Share Budgets Public Safety - General (2-210)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0015 - PUBLIC SAFETY				Dept: 2210	
Unit Title: PUBLIC SAFETY-GENERAL					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/23/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-1,205	-1,861	0	0	0.0
NET BUDGET	-1,205	-1,861	0	0	0.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-13,078	-20,081	0	0	0.0
CHARGES FOR SERVICES	22,901,124	18,260,146	26,928,034	20,135,206	-25.2
OTHER FINANCING SOURCES	0	0	0	8,250,000	100.0
TOTAL OTHER REVENUE	22,888,046	18,240,065	26,928,034	28,385,206	5.4
<b>UNREIMBURSED COSTS</b>	-22,889,251	-18,241,926	-26,928,034	-28,385,206	5.4
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

This budget unit is prepared by the County Administrator's Office. It shows both the revenue derived from the ½ percent sales tax increase the State's voters approved when they passed Proposition 172 in November 1993 and the contribution from the County General Fund necessary to finance public safety costs. The General Fund contribution is budgeted in the Public Safety - County Share (2-215) budget unit.

## Major Budget Changes

### Revenues

- \$1,157,172 Increase in Interfund General Fund Cost
- \$300,000 Increase in Operating Transfer from the Public Safety Augmentation Fund (0-282)

## Program Discussion/ Recommended Budget

The Revenue for this budget is recommended at \$28,385,206, which is an increase of \$1,457,172 (5.4%) over FY 2017-18. The recommended General Fund contribution is \$20,135,206, which is an increase of \$1,157,172 (6.1%) over FY 2017-18.

California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at \$8.25 million for FY 2018-19. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2018-19.

In FY 2018-19, the General Fund is budgeted to contribute over \$20.1 million in funding to the Public Safety fund in excess of the Proposition 172 funding. The General Fund contribution to the Public Safety fund is recommended to increase by \$1,457,172.

# County Share Budgets

## Public Safety - General (2-210)

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*Scott Mitnick, County Administrator*

### Use of Fund Balance

This budget unit is within the Public Safety Fund. The budget does not include the use of any specific fund balance.

# County Share Budgets Public Safety Funding (2-215)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL				Dept: 2215	
Unit Title: PUBLIC SAFETY-COUNTY SHARE					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/23/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	14,881,023	12,800,000	18,978,034	20,135,206	6.1
NET BUDGET	14,881,023	12,800,000	18,978,034	20,135,206	6.1
<b>UNREIMBURSED COSTS</b>	14,881,023	12,800,000	18,978,034	20,135,206	6.1
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

This budget unit, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Public Safety Fund. The amount appropriated in this budget unit appears as revenue in the Public Safety – General (2-210) budget unit, which is located in the Public Safety Fund (0-015).

## Major Budget Changes

### Other Charges

- \$1,157,172 Increase in Interfund Public Safety Costs

## Program Discussion/ Recommended Budget

This budget is recommended at \$20,135,206, which is an increase of \$1,157,172 (6.1%) over FY 2017-18. The General Fund contribution to the Public Safety Fund reflects the total of the recommended Unreimbursed Costs of all budgets within the Public Safety Fund.

## Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

# County Share Budgets

## Health Care - General (4-110)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0012 - HEALTH					
Unit Title: HEALTH CARE-GENERAL		Dept: 4110			
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	212	-440	0	0	0.0
NET BUDGET	<u>212</u>	<u>-440</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	989	-4,936	3,000	0	-100.0
INTERGOVERNMENTAL REVENUES	0	0	90,000	0	-100.0
CHARGES FOR SERVICES	5,281,523	6,757,288	7,293,239	7,893,547	8.2
TOTAL OTHER REVENUE	<u>5,282,512</u>	<u>6,752,352</u>	<u>7,386,239</u>	<u>7,893,547</u>	<u>6.9</u>
<b>UNREIMBURSED COSTS</b>	-5,282,300	-6,752,792	-7,386,239	-7,893,547	6.9
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

The Health Care - General budget unit includes Health Realignment Revenue received by the County and a contribution from the County General Fund which constitutes that fund's share of health costs. It should be noted that Health Realignment Revenue is transferred into the Health Fund from Special Revenue Fund (0-247) and consists of two components: Motor Vehicle In-Lieu Revenue (MVIL) and Sales Tax Revenue.

In March 2014 AB-85 came into effect, which redirected how sales tax and MVIL will be distributed as well as ceased the pass-through of CMSP funds.

This budget unit is prepared by the County Administrator's Office.

## Major Budget Changes

### Revenues

- \$62,894 Increase in Interfund MVIL Transfer
- \$537,414 Increase in Interfund General Fund Cost
- (\$90,000) Decrease in SB910 Case Management revenue

## Program Discussion/ Recommended Budget

This budget is recommended at \$7,893,547 which is an increase of \$507,308 (6.9%) over FY 2017-18.

The County's contribution to the Health Fund is recommended at \$3,993,547. This contribution includes \$674,240 to satisfy the County's AB8 required match (which is interpreted to remain intact following the



# County Share Budgets

## Health Care - General (4-110)

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*Scott Mitnick, County Administrator*

passage of AB85); and \$188,781 for the County's required CMSP Participation Fee, which pursuant to Welfare and Institutions Code Section 16809.3(d) may not be paid with Health Realignment funds and pursuant to Welfare and Institutions Code Section 16990(e) may not be included in determining compliance with any other statutory Maintenance of Effort provisions. After these deductions, the net General Fund contribution to the Health Fund equals \$3,130,526.

SB910 revenue had been moved to this budget unit from the Public Health (4-103) budget unit in FY2017-18; however, no SB910 revenue is budgeted in FY2018-19. The Health and Human Services Department is making a renewed effort to pursue Medical Administrative Activities (MAA) and Targeted Case Management (TCM) funding.

As the department delves further into this funding stream, more information will be brought before your board.

MVIL Realignment revenues are recommended at \$3,900,000, which is an increase of \$62,894 (1.6%) over FY 2017-18.

The Realignment revenue amounts are set each year by the State Controller's Office. It should be noted that these budgeted figures are subject to change once revenue estimate information becomes available from the State Controller's Office later in the year.

### **Use of Fund Balance**

This budget unit is within the Health Fund. The budget does not include the use of any specific fund balance

# County Share Budgets Health Fund (4-112)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL					
Unit Title: HEALTH-COUNTY SHARE					Dept: 4112
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	5,281,523	6,503,814	7,293,239	7,893,547	8.2
NET BUDGET	5,281,523	6,503,814	7,293,239	7,893,547	8.2
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	3,621,771	3,217,115	3,837,106	3,900,000	1.6
TOTAL OTHER REVENUE	3,621,771	3,217,115	3,837,106	3,900,000	1.6
<b>UNREIMBURSED COSTS</b>	1,659,752	3,286,699	3,456,133	3,993,547	15.5
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

## Purpose

The Health Fund – County Share budget unit includes the County’s share of the cost of the budget units and programs of the Health Services Fund (0-012). This budget unit also includes Health Realignment Motor Vehicle In-Lieu (MVIL) revenue. Health Realignment MVIL revenue is budgeted as a pass-through in this budget unit in order to meet the intent of State law, which requires that Realignment MVIL revenue be first placed in the General Fund and, upon receipt, be transferred to the Health Realignment Special Revenue Fund (0-247). While Realignment MVIL funds are constitutionally General Fund dollars, the intent of statute, in essence, is to require counties to deposit a like amount of funds to a county’s Health Fund. Sutter County accomplishes this by simply transferring all Realignment funds to the Health Fund.

This budget is prepared by the County Administrator's Office.

## Major Budget Changes

### Other Charges

- \$537,414 Increase in Interfund Health Cost

## Program Discussion/ Recommended Budget

This budget is recommended at \$7,893,547.

The County’s General Fund contribution to the Health Fund is recommended at \$3,993,547, an increase of \$537,414 (15.5%) over FY 2017-18. This contribution includes \$674,240 to satisfy the County’s AB8 required match (which is interpreted to remain intact following the passage of AB85); and \$188,781 for the County’s required CMSP Participation Fee, which pursuant to Welfare and Institutions Code Section 16809.3(d) may not be paid with Health Realignment funds and pursuant to Welfare and Institutions Code Section 16990(e) may not be included in determining

## County Share Budgets Health Fund (4-112)

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Scott Mitnick, County Administrator

compliance with any other statutory Maintenance of Effort provisions. After these deductions, the net General Fund contribution to the Health Fund equals \$3,150,526.

MVIL Realignment revenues are recommended at \$3,900,000, which is an increase of \$62,894 (1.6%) over FY 2017-18. In March of 2014, AB85 came into effect, which redirected how sales tax and MVIL will be distributed, as well as ceased the pass-through of CMSP funds. MVIL Realignment revenues will continue to be monitored to see how that revenue stream may affect this budget unit throughout the coming fiscal year.

A policy direction which has been recommended for implementation, in

preparation for the production of the FY 2018-19 Recommended Budget, is to change the method for transferring the County's AB8 Match contribution and the County required CMSP Participation Fee. It is recommended that a process be developed to transfer these General Fund contributions *first* through the Health Realignment Trust Special Revenue Fund (0-247) and then to Health Fund via the Health Care – General (4-110) budget unit. These amounts are currently transferred from the General Fund directly to the Health Fund.

### Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

# County Share Budgets

## Welfare/Social Services General (5-110)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: WELFARE/SOCIAL SERVICES-GENRL					
					Dept: 5110
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/23/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-1,968	-4,147	0	0	0.0
INCREASES IN RESERVES	0	0	1,983,982	0	-100.0
NET BUDGET	<u>-1,968</u>	<u>-4,147</u>	<u>1,983,982</u>	<u>0</u>	<u>-100.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	627	-46,335	0	0	0.0
CHARGES FOR SERVICES	1,793,165	3,900,777	5,715,870	449,000	-92.1
OTHER FINANCING SOURCES	0	0	1,983,982	5,991,196	202.0
TOTAL OTHER REVENUE	<u>1,793,792</u>	<u>3,854,442</u>	<u>7,699,852</u>	<u>6,440,196</u>	<u>-16.4</u>
<b>UNREIMBURSED COSTS</b>	-1,795,760	-3,858,589	-5,715,870	-6,440,196	12.7
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

### Purpose

The Welfare and Social Services General budget unit is a revenue-only budget unit that is used to balance the Welfare and Social Services Fund (0-013) to the total cost of all budget units within the Welfare and Social Services Fund. This budget unit contains revenue from the Social Services Realignment Revenue (SSRR) Fund (0-248) and a revenue contribution from the General Fund. The latter constitutes the County's share of aggregate Welfare and Social Services' costs. The County's share of the cost is shown as a corresponding appropriation in the Welfare - County Share (5-113) budget unit. The revenue included in this budget unit equals the sum of the unreimbursed costs of all the other budget units in the Welfare and Social Services Fund.

This budget is prepared by the County Administrator's Office.

### Major Budget Changes

#### Revenues

- \$724,326 Increase in Operating Transfer In – Sales Tax (Reclassified from Interfund Transfer-In to Operating Transfer-In)

### Program Discussion/ Recommended Budget

The recommended revenue is \$6,440,196 which is a decrease of \$1,259,656 (16.4%) over FY 2017-18. This decrease is due to a one-time additional transfer of \$1,983,982 from the SSRR Fund (0-248) during FY 2017-18.

The recommended amount for the sales tax portion from the SSRR is recommended at \$5,641,196. This is an increase of \$589,326 over FY 2017-18 and is attributable to the increase in unreimbursed cost of the budget units within the Welfare and Social Services

# County Share Budgets

## Welfare/Social Services General (5-110)

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*Scott Mitnick, County Administrator*

fund as well as AB85.

The recommended budget for the MVIL portion of the SSRR is \$350,000, which is an increase of \$135,000 compared to FY 2017-18. The Motor Vehicle In-lieu (MVIL) portion of the SSRR is first deposited in the General Fund and is then transferred to this budget unit.

The SSRR amounts are set each year by the State Controller's Office. It should be noted

these budgeted figures are subject to change once revenue estimate information becomes available from the State Controller's office later in the year.

### **Use of Fund Balance**

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

# County Share Budgets Welfare/Social Services Fund (5-113)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL				Dept: 5113	
Unit Title: WELFARE-COUNTY SHARE					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	639,656	733,560	664,000	449,000	-32.4
OTHER FINANCING USES	0	0	0	350,000	100.0
NET BUDGET	<u>639,656</u>	<u>733,560</u>	<u>664,000</u>	<u>799,000</u>	<u>20.3</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	190,656	284,560	215,000	350,000	62.8
TOTAL OTHER REVENUE	<u>190,656</u>	<u>284,560</u>	<u>215,000</u>	<u>350,000</u>	<u>62.8</u>
UNREIMBURSED COSTS	449,000	449,000	449,000	449,000	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

## Purpose

The Welfare/Social Services Fund – County Share budget unit includes the County’s share of the cost of the budget units and programs included in the Welfare/Social Services Fund (0-013). The amount appropriated in this budget unit is shown as revenue in the Welfare/Social Services – General (5-110) budget unit. The Motor Vehicle In-Lieu (MVIL) Realignment revenue shown in this budget unit is required by law to be first deposited in the County’s General Fund before being transferred to the Welfare/Social Services Realignment Special Revenue (SSRR) Fund (0-248).

This budget is prepared by the County Administrator’s Office.

## Major Budget Changes

### Revenues

- \$135,000 Increase in MVIL portion of the SSRR FY 2017-18.

## Program Discussion/ Recommended Budget

The recommended budget is \$799,000 which is an increase of \$135,000 (20.3%) over FY 2017-18. The Unreimbursed Cost of this budget unit represents the County share of all recommended budgets in the Welfare/Social Services Fund and is \$449,000, the same as FY 2017-18.

## Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL				Dept: 1105	
Unit Title: CLERK OF THE BOARD					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/15/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	153,762	165,701	187,391	207,761	10.9
SERVICES AND SUPPLIES	17,353	13,396	29,585	34,115	15.3
OTHER CHARGES	0	0	12,725	0	-100.0
INTRAFUND TRANSFERS	53	52	53	86	62.3
OTHER FINANCING USES	1,355	1,223	1,392	3,632	160.9
NET BUDGET	172,523	180,372	231,146	245,594	6.3
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	900	650	750	750	0.0
CHARGES FOR SERVICES	37	0	50	50	0.0
MISCELLANEOUS REVENUES	22	25	0	0	0.0
TOTAL OTHER REVENUE	959	675	800	800	0.0
UNREIMBURSED COSTS	171,564	179,697	230,346	244,794	6.3
ALLOCATED POSITIONS	1.68	1.95	1.95	1.95	0.0

## Purpose

The County Clerk is Ex-Officio Clerk of the Board of Supervisors. This office is charged with the responsibility of safekeeping all books, papers, and records which are deposited with this office, in accordance with State law. Staff attends all meetings, prepares agendas and maintains all minutes and records of the Board of Supervisors, the Assessment Appeals Board, and other Board functions.

## Major Budget Changes

### Salaries & Benefits

- \$ 14,081 General increase due to negotiated salary and benefits
- \$ 6,289 Increase due to the promotion of a flexibly-staffed Board

Clerk II to a Board Clerk III, effective July 1, 2018

### Other Charges

- (\$12,725) Decrease due to reclassification of charges for services provided by Internal Service Funds to Services and Supplies object level

## Program Discussion

The Clerk of the Board budget includes funding for 1.75 Deputy Board Clerks, a .05 portion of the Accountant I position and a .15 portion of the County Clerk-Recorder's time for oversight of the office.

Regular public Board meetings are held most alternating Tuesdays at 3:00 p.m.

# Clerk-Recorder Clerk of the Board (1-105)

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*Donna M. Johnston, Clerk-Recorder*

## Recommended Budget

This budget is recommended at \$245,594, which is an increase of \$14,448 (6.3%) over FY 2017-18. The General Fund provides 99.7% of the financing for this budget unit, and is increased by \$14,448 (6.3%) over FY 2017-18.

It is recommended that a flexibly-staffed Board Clerk position be promoted from a Board Clerk II to a Board Clerk III, effective

July 1, 2018. The current Board Clerk II is performing some duties at the Board Clerk III level. The additional cost, \$6,289, is funded by increased revenue within the County Clerk budget unit (2-710).

## Use of Fund Balance

This budget unit is within the General Fund, and does not include the use of any specific fund balance.

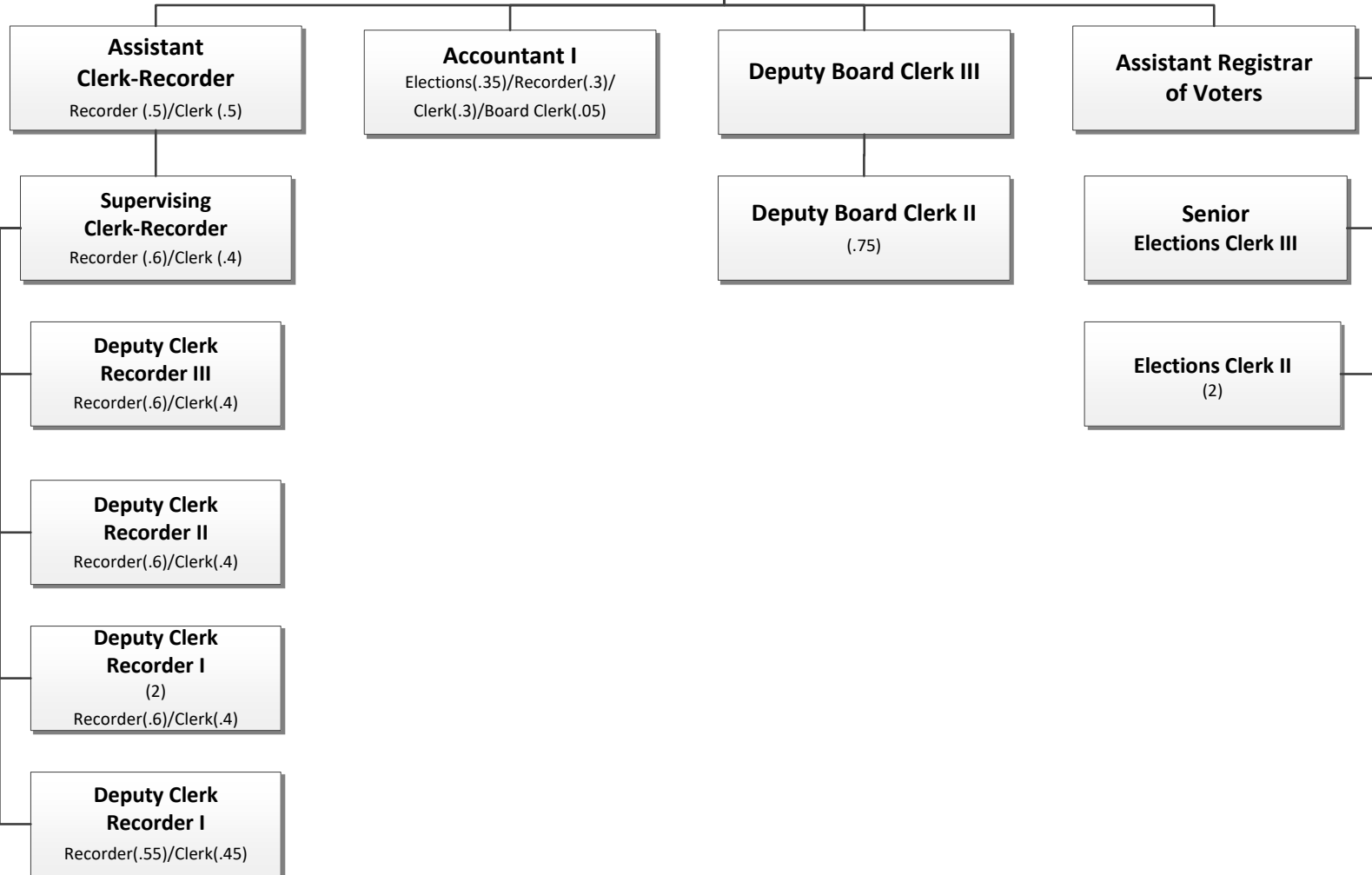


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# County Clerk-Recorder/Registrar of Voters/Clerk of the Board FY 2018-2019

*Recommended*

**Clerk-Recorder  
Registrar of Voters  
Clerk of the Board**  
Donna M. Johnston  
Elections (.5)/Recorder(.2)/Clerk(.15)/  
Board Clerk(.15)



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL				Dept: 1502	
Unit Title: ELECTIONS					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	465,297	415,881	519,604	521,241	0.3
SERVICES AND SUPPLIES	288,123	152,374	330,834	553,318	67.2
OTHER CHARGES	25	8	54,183	0	-100.0
INTRAFUND TRANSFERS	1,141	1,063	1,063	1,973	85.6
OTHER FINANCING USES	8,500	8,147	8,803	29,572	235.9
NET BUDGET	<u>763,086</u>	<u>577,473</u>	<u>914,487</u>	<u>1,106,104</u>	<u>21.0</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	42,503	870	42,200	111,625	164.5
CHARGES FOR SERVICES	132,819	19,947	85,600	58,600	-31.5
MISCELLANEOUS REVENUES	2,233	1,201	2,000	2,000	0.0
TOTAL OTHER REVENUE	<u>177,555</u>	<u>22,018</u>	<u>129,800</u>	<u>172,225</u>	<u>32.7</u>
<b>UNREIMBURSED COSTS</b>	585,531	555,455	784,687	933,879	19.0
<b>ALLOCATED POSITIONS</b>	4.83	4.85	4.85	4.85	0.0

## Purpose

This budget unit is administered by the County Clerk-Recorder and conducts Federal, State and County elections, as well as City, School and Special District elections in the County. It administers voter registration and outreach programs; maintains the master voter file, master office and incumbent file, processes ballots, performs the layout and proofing of all sample ballot, official ballot, and voter information materials; establishes precinct boundaries and polling place locations; recruits and trains precinct workers, maintains, tests and distributes voting equipment to all polling places; tabulates all voted ballots; and conducts the official election canvass.

## Major Budget Changes

### Services & Supplies

- \$138,850 Increase due to leasing of new voting equipment
- \$27,640 Increase related to the increase of election costs for Communication, Computer Hardware, Postage, Special Department Expense and Transportation and Travel
- \$47,641 Increase due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

**Other Charges**

- (\$54,183) Decrease due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

**Other Financing Uses**

- \$21,555 Increase due to microwave network project

**Revenues**

- \$69,425 Increase in revenue due to anticipated reimbursement for new election voting system
- \$20,000 Decrease in revenue from Candidate Filing Fees

**Program Discussion**

The Elections Budget Unit funds the elections that the County administers, as well as elections administered on behalf of other entities such as the cities of Yuba City and Live Oak as well as various School Districts and other Special Districts. Elections that are administered for other entities are generally consolidated with countywide elections, and the County is reimbursed for the other jurisdictions' proportionate share of costs.

There is one election anticipated for this year which is the November 2018 Gubernatorial General Election.

Goals for FY 2018-19 in addition to the primary goal of conducting the election, include the purchase and implementation of updated voting equipment and increasing voter registration and mandated voter services.

**Recommended Budget**

This budget is recommended at \$1,106,104, which is an increase of \$191,617 (21.0%) over FY 2017-18. The General Fund provides 84.4% of the financing for this budget unit, and is increased by \$149,192 (19.0%) for FY 2018-19.

Previous budgets have included funding for smaller, less frequent landowner and utility district elections (UDEL). This budget does not include funding for these elections. If such election is requested by a local jurisdiction, the cost would be reimbursed by the entity requiring the election, and a budget amendment would be brought forward to the Board of Supervisors.

**Use of Fund Balance**

This budget unit is within the General Fund, and does not include the use of any specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL					
Unit Title: RECORDER					Dept: 2706
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/18/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	295,151	314,543	379,998	397,866	4.7
SERVICES AND SUPPLIES	131,769	91,116	236,876	302,954	27.9
OTHER CHARGES	70	33	46,065	25	-99.9
CAPITAL ASSETS	9,347	0	0	0	0.0
INTRAFUND TRANSFERS	349	344	345	615	78.3
OTHER FINANCING USES	9,539	9,022	9,858	31,525	219.8
NET BUDGET	446,225	415,058	673,142	732,985	8.9
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	32	116	0	0	0.0
CHARGES FOR SERVICES	402,988	311,011	614,440	667,690	8.7
TOTAL OTHER REVENUE	403,020	311,127	614,440	667,690	8.7
<b>UNREIMBURSED COSTS</b>	43,205	103,931	58,702	65,295	11.2
<b>ALLOCATED POSITIONS</b>	5.18	4.60	4.60	4.55	-1.1

## Purpose

The County Recorder is responsible for recording and filing documents which verify ownership, liens, or encumbrances, of all land in Sutter County. The Recorder's duties also include reproducing and indexing documents, papers, maps, and notices for which State law requires recording. Duties also include filing and maintaining birth, death, and marriage records for the County of Sutter.

allocation adjustment between Recorder (2-706) and Clerk (2-710)

- \$19,104 Increase in Postage, Office Equipment, and other recording related costs
- \$ 8,513 Increase in ISF Information Technology charges as provided by the General Services Department
- \$51,461 Increase due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

## Major Budget Changes

### Salaries & Benefits

- \$17,868 General increase due to negotiated salaries and benefits

### Services & Supplies

- (\$13,000) Decrease in Software License & Maintenance due to cost

### Other Charges

- (\$46,040) Decrease due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

**Other Financing Uses**

- \$22,823 Increase due to countywide microwave network project

**Revenues**

- \$25,000 Increase in Recording Fees revenue as number of recordings has increased
- \$25,000 Increase in Data Processing Services revenue as recording services have increased

**Program Discussion**

The Recorder Budget Unit funds the Recorder operations, which are funded by document recording fees. Document recording fees are regulated by Government Code and a specified portion of these fees are set aside into special revenue funds for specific recorder projects. These special revenue funds and their purposes are:

- Micrographic Fees Recorder Fund (0-237), which funds the cost of converting the document storage system to micrographics,
- County Recorder Upgrading Fee Fund (0-232), which funds the support, maintenance, improvement and provision of the Recorder operation for modernized creation, retention, and retrieval of information in the County’s recorded document system,
- Vital/Statistics Trust -Recorder Fund (0-288), which funds the modernization of vital records operations,

- Social Security Truncation Program Fund (0-280), which funds the redaction of social security numbers on recorded documents,

- E-Recording Fund (0-230), which funds infrastructure for electronic recording of documents, and
- SB2 Building Homes and Jobs Act Fund (0-138), which funds the cost of administering the Building Homes and Jobs Act program.

A small portion of the budget is funded by the General Fund to cover the mandated no fee recordings on behalf of other governmental agencies and County departments.

**Recommended Budget**

This budget is recommended at \$732,985, which is an increase of \$59,843 (8.9%) over FY 2017-18. The General Fund provides 8.9% of the financing for this budget unit, and is increased by \$6,593 (11.2%) over FY 2017-18.

Allocation of positions has decreased 0.05 FTE due to time allocated by Clerk-Recorder from County Recorder budget unit to County Clerk budget unit. There is no net change in positions.

**Use of Fund Balance**

This budget unit is within the General Fund, and does not include the use of any specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL					
Unit Title: COUNTY CLERK					Dept: 2710
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/18/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	255,541	228,530	275,514	299,525	8.7
SERVICES AND SUPPLIES	38,055	21,934	24,399	57,983	137.6
OTHER CHARGES	0	0	12,034	0	-100.0
INTRAFUND TRANSFERS	132	137	138	244	76.8
OTHER FINANCING USES	2,520	2,568	2,626	5,272	100.8
NET BUDGET	296,248	253,169	314,711	363,024	15.4
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	19,858	16,034	20,000	20,000	0.0
CHARGES FOR SERVICES	207,292	189,873	176,500	235,050	33.2
TOTAL OTHER REVENUE	227,150	205,907	196,500	255,050	29.8
<b>UNREIMBURSED COSTS</b>	69,098	47,262	118,211	107,974	-8.7
<b>ALLOCATED POSITIONS</b>	3.41	3.35	3.35	3.40	1.5

## Purpose

The County Clerk is responsible for issuing marriage licenses, processing passport applications, filing fictitious business name statements, registering notaries, process servers and professional photocopiers, performing wedding ceremonies, and other related work.

## Major Budget Changes

### Salaries & Benefits

- \$24,011 General increase due to negotiated salaries and benefits

### Services & Supplies

- \$12,980 Increase in Software License & Maintenance due to cost allocation adjustment between Recorder (2-706) and Clerk (2-710) budget units

- \$16,202 Increase due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

### Other Charges

- (\$12,034) Decrease due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

### Revenues

- \$55,000 Increase in Passport process revenue

## Program Discussion

The County Clerk budget unit funds the County Clerk operations, which include the acceptance of Passport applications, Fictitious Business Name Statements, as well as marriage licenses and ceremonies.

# Clerk-Recorder County Clerk (2-710)

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*Donna M. Johnston, Clerk-Recorder*

As the local post offices ceased processing of passports, and surrounding county clerk offices do not process passports, demand has increased substantially.

The Clerk's office prides itself on accuracy and continues to have no fraudulent passport applications as determined by the US Department of State.

## **Recommended Budget**

This budget is recommended at \$363,024, which is an increase of \$48,313, (15.4%) over FY 2018-18. The General Fund provides 29.7% of the financing for this budget unit, and is decreased by \$10,237 (8.7%) for FY 2018-19.

Allocation of positions has increased 0.05 FTE due to time allocated by Clerk-Recorder from County Recorder budget unit to County Clerk budget unit. There is no net change in positions.

## **Use of Fund Balance**

This budget unit is within the General Fund, and does not include the use of any specific fund balance.



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL				Dept: 2711	
Unit Title: DOMESTIC VIOLENCE CENTERS					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/15/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	22,500	15,960	25,000	25,000	0.0
NET BUDGET	22,500	15,960	25,000	25,000	0.0
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	22,500	15,960	25,000	25,000	0.0
TOTAL OTHER REVENUE	22,500	15,960	25,000	25,000	0.0
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

## Purpose

The purpose of the Domestic Violence budget unit is to collect funds from fees generated by the issuance of marriage licenses and to distribute those funds to domestic violence programs, pursuant to Government Code §26840 and Welfare and Institutions Code §18305. The County may either forward these additional fees to the State for distribution to domestic violence centers, or it may distribute the funds to a local domestic violence center.

## Major Budget Changes

There are no major budget changes for FY 2018-19.

## Program Discussion

It is recommended that the Board of Supervisors continue to distribute the collected funds locally to Casa de Esperanza for local domestic violence programs. Casa de Esperanza provides a safe house as well as counseling services for victims of domestic violence.

## Recommended Budget

This budget is recommended at \$25,000, the same as FY 2017-18. The General Fund does not provide any financing for this budget unit.

## Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: 0001 - GENERAL					
Unit Title: COUNTY COUNSEL		Dept: 1301			
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/30/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,016,997	918,779	1,078,114	1,069,941	-0.8
SERVICES AND SUPPLIES	257,255	179,285	180,039	225,222	25.1
OTHER CHARGES	113	0	32,394	0	-100.0
CAPITAL ASSETS	6,737	0	0	0	0.0
INTRAFUND TRANSFERS	305	297	298	524	75.8
OTHER FINANCING USES	6,814	6,316	7,023	13,514	92.4
NET BUDGET	<u>1,288,221</u>	<u>1,104,677</u>	<u>1,297,868</u>	<u>1,309,201</u>	<u>0.9</u>
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	0	16	0	0	0.0
CHARGES FOR SERVICES	27,404	12,541	30,000	10,000	-66.7
TOTAL OTHER REVENUE	<u>27,404</u>	<u>12,557</u>	<u>30,000</u>	<u>10,000</u>	<u>-66.7</u>
<b>UNREIMBURSED COSTS</b>	1,260,817	1,092,120	1,267,868	1,299,201	2.5
<b>ALLOCATED POSITIONS</b>	6.00	6.00	6.00	6.50	8.3

## Purpose

The County Counsel serves as the chief civil legal officer for the County of Sutter, providing legal advice to County officials and officers and prosecuting and defending lawsuits on behalf of the County.

## Major Budget Changes

### Salaries & Benefits

- (\$77,588) Decrease due to Deputy County Counsel III position working half-time (0.5 FTE) per agreement
- \$61,769 Increase due to addition of one (1.0 FTE) Office Assistant I/II position

## Program Discussion

The County Counsel budget provides funds for the office to perform duties prescribed by state statute, local ordinance, and as assigned by the Board of Supervisors. As part of the County Counsel’s function, an attorney from the office attends meetings of the Board of Supervisors, the County Planning Commission, and the Assessment Appeals Board. County Counsel also attends meetings of the Gilsizer County Drainage District and the Feather River Air Quality Management District; both independent special districts. Pursuant to contract, the County advises the Local Agency Formation Commission and attends its meetings. Additionally, County Counsel provides advice to various independent special districts located in the County on an as-needed basis. County Counsel’s duties include, but are not limited to, the following:

- Rendering of legal opinions in response to requests from the Board of Supervisors, the County Administrative Officer, County department heads, other management personnel and special districts.
- Provision of litigation services involving lawsuits both by and against the County, including those relating to planning, zoning, California Environmental Quality Act, code enforcement, writs of mandate, bail bond forfeitures, tax matters, and other complex litigation.
- Representation of the County Public Guardian in establishing and renewing conservatorships pursuant to the Probate Code and the Welfare and Institutions Code.
- Representation of the Sutter-Yuba Mental Health facility before the Superior Court in writs of habeas corpus and informed consent proceedings.
- Representation of the Child Protective Services division of the Welfare and Social Services Department in juvenile court proceedings.
- Advising County department heads and the Human Resources Department in employee disciplinary matters and litigating such matters from the initial procedures to arbitration to court proceedings.
- Drafting and reviewing contracts, ordinances, resolutions, and other legal documents.
- Coordinating with the Risk Manager and the County's insurance adjuster

with regard to tort litigation and the selection of counsel.

- From time to time, contracting with outside counsel in cases where County Counsel's office has a conflict of interest or where expertise in a specific legal area is required.

County Counsel requests the addition of one (1.0 FTE) Office Assistant I/II position. This position is funded by the savings from one Deputy County Counsel III who has entered into an employment agreement to work halftime (0.5 FTE).

The requested position will allow for greater efficiency and will expand the services that can be offered to the County. By making this change, County Counsel hopes to provide the following additional services:

- Public Records Act software implementation and management
- Eminent domain representation
- Foreclosure actions on behalf of CDBG
- Summary judgments for delinquent taxes
- Increased preparation for emergency operations
- Additional County-wide training
- Greater in-house defense of claims against the County
- Assistance with Human Resources investigations
- Actively working with the Office of Revenue Collections to increase collection of outstanding debts

County Counsel's goal for FY 2018-19 is to serve and protect the County, its treasury, and its governing body, by providing timely, responsive, high quality legal services and aggressively representing the County in litigation. We are committed to providing

creative solutions and viable alternatives to support the delivery of County services. Legal services are performed maintaining the highest professional and ethical standards while fostering high morale and productivity, through collaborative efforts dedicated to continuous improvement.

### **Recommended Budget**

This budget is recommended at \$1,309,201 which is an increase of \$11,333 (0.9%) over FY 2017-18. The General Fund provides 97.7% of the financing for this budget unit. A portion of the costs for this budget unit are recouped through the annual (A-87) Cost Plan.

As a support department, the Office of County Counsel provides services to all County departments. Cost Plan revenue in the amount of \$639,182 offsets the General Fund cost of the Department. Considering this revenue, the General Fund provides 50.4% of the funding for Office of County Counsel.

It is recommended to add one (1.0 FTE) Office Assistant I/II position, budgeted as an OA I at step one of the salary schedule. This position is funded by the savings from one Deputy County Counsel III who has entered into an employment agreement to work halftime (0.5 FTE). If this arrangement is discontinued, the Office Assistant I/II position will be recommended for elimination unless other revenue generating or cost savings measures are enacted.

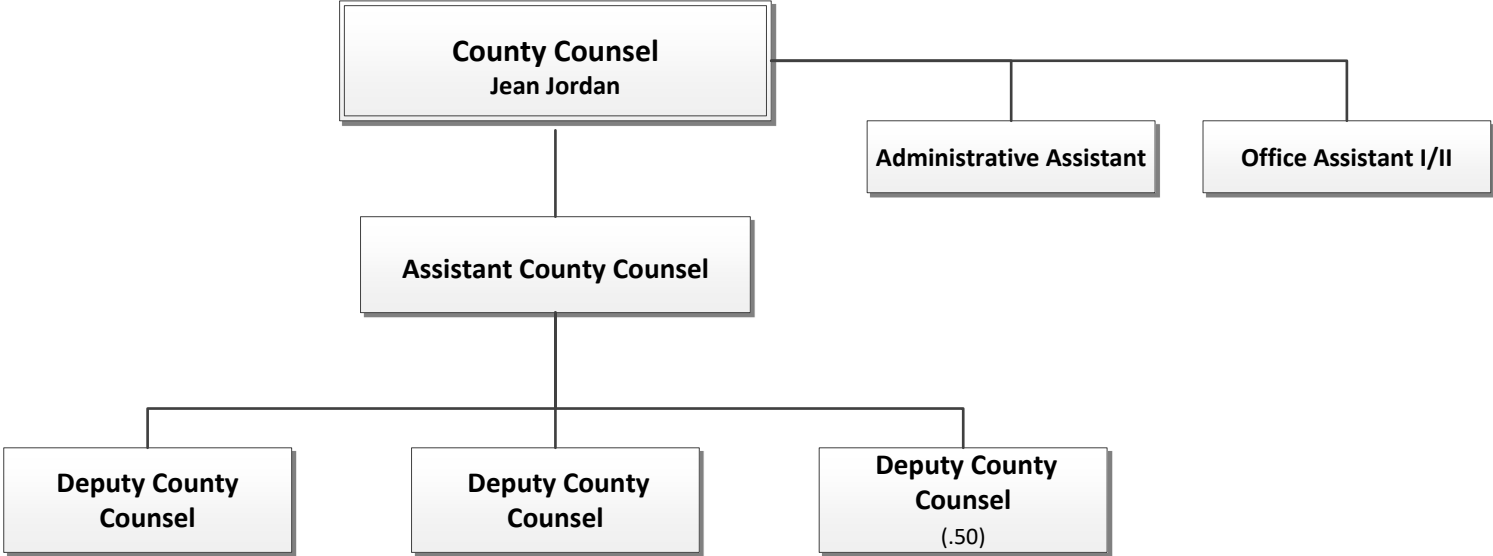
### **Use of Fund Balance**

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

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# County Counsel FY 2018-2019

*Recommended*



<b>COUNTY OF SUTTER</b> <b>EXECUTIVE SUMMARY</b> Fiscal Year 2018-2019					
Fund: <b>0001 - GENERAL</b>					Dept: <b>1401</b>
Unit Title: <b>HUMAN RESOURCES</b>					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/15/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	535,802	576,124	740,363	738,548	-0.2
SERVICES AND SUPPLIES	222,784	151,690	115,760	277,977	140.1
OTHER CHARGES	50	50	83,729	50	-99.9
CAPITAL ASSETS	10,784	6,636	0	0	0.0
INTRAFUND TRANSFERS	219	221	221	379	71.5
OTHER FINANCING USES	4,806	4,401	4,945	19,253	289.3
NET BUDGET	774,445	739,122	945,018	1,036,207	9.6
<b>REVENUE</b>					
CHARGES FOR SERVICES	13,763	7,120	11,500	11,500	0.0
MISCELLANEOUS REVENUES	98	88	0	0	0.0
TOTAL OTHER REVENUE	13,861	7,208	11,500	11,500	0.0
<b>UNREIMBURSED COSTS</b>	760,584	731,914	933,518	1,024,707	9.8
<b>ALLOCATED POSITIONS</b>	5.80	5.90	6.10	5.90	-3.3

## Purpose

The Human Resources Department is a centralized merit systems agency providing personnel and human resources management services to County departments.

- \$40,000 Increase in Professional and Specialized Services related to consultant fees and increased recruitment costs
- \$11,200 Increase in Employment Training for Countywide training

## Major Budget Changes

### Salaries & Benefits

- (\$11,318) Decrease due to reclassification of ISF Workers' Compensation costs to Services & Supplies object level

- \$99,472 Increase due to reclassification of charges for services provided by Internal Service Funds to Services & Supplies object level

### Other Charges

- (\$83,679) Decrease due to reclassification of charges for services provided by Internal Service Funds to Services & Supplies object level

### Services & Supplies

- \$11,500 Increase in Software License & Maintenance due to One Solution system upgrade and increase in Computer Hardware for conference room system

### Other Finance Uses

- \$15,216 Increase due to Countywide microwave network project

## Program Discussion

The FY 2018-19 budget reflects costs to provide the following centralized services to all County departments:

- Labor relations
- Recruitment and certification for selection
- Review of and compliance with non-discrimination laws
- Health insurance and benefit administration
- Classification and salary analysis
- Personnel rules and regulations administration
- County-wide training
- Deferred compensation and unemployment insurance administration
- Other compliance programs relating to personnel that mandated by law

The risk management and loss prevention management functions of Human Resources are contained in the Workers Compensation and Liability Insurance budget units.

Costs related to specialized recruitments and classification and compensation studies are contained in the Professional and Specialized Services account.

## Recommended Budget

This budget is recommended at \$1,036,207, which is an increase of \$91,189 (9.6%) over FY 2017-18. As a support department, the Human Resources Office provides services to all County departments. Cost Plan revenue, budgeted within the General Revenues budget unit (1-209), in the amount of \$584,163 offsets the General Fund cost of the Department. Considering this revenue, the General Fund provides \$440,544 (42.5%) of the funding for this budget unit.

It is recommended to increase Professional and Specialized Services by \$40,000 due to increased costs for consultants' fees, specialized recruitment advertisement, and online recruitment services. The Department is making an effort to improve recruitment outcomes in the highly competitive Sacramento-area job market.

There is a recommended increase of \$11,200 in Employment Training to provide countywide training in 2018-19.

## Use of Fund Balance

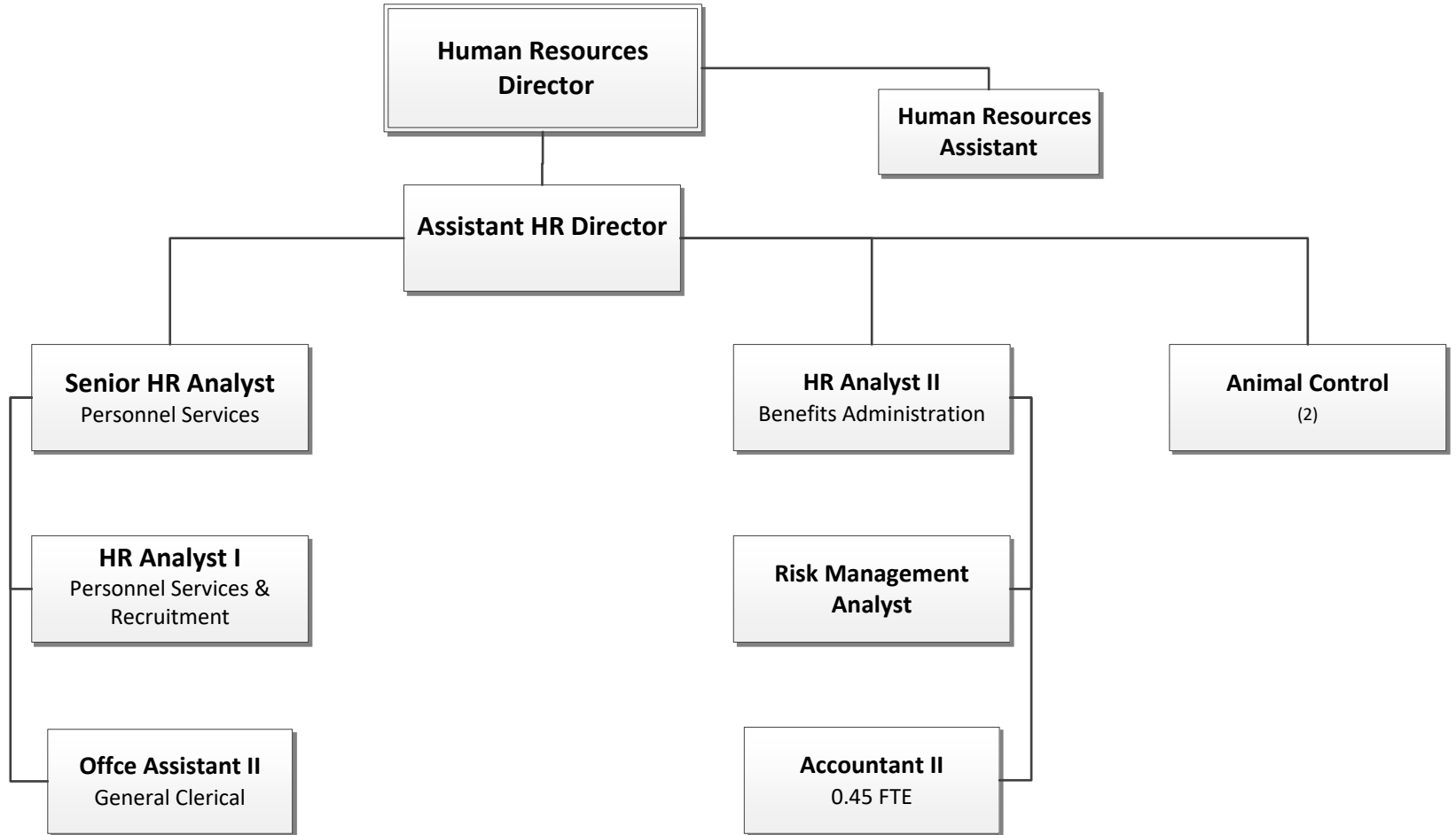
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.



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# Human Resources FY 2018-2019

*Recommended*



Human Resources  
 General Insurance & Bonds (1-911)

Vacant, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL					Dept: 1911
Unit Title: GENERAL INSURANCE & BONDS					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/15/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	112,793	112,315	112,315	250,862	123.4
INTRAFUND TRANSFERS	-25,305	-24,073	-24,093	-48,111	99.7
NET BUDGET	<u>87,488</u>	<u>88,242</u>	<u>88,222</u>	<u>202,751</u>	<u>129.8</u>
<b>REVENUE</b>					
CHARGES FOR SERVICES	84,316	83,597	83,534	194,038	132.3
MISCELLANEOUS REVENUES	33	0	1,755	3,074	75.2
TOTAL OTHER REVENUE	<u>84,349</u>	<u>83,597</u>	<u>85,289</u>	<u>197,112</u>	<u>131.1</u>
UNREIMBURSED COSTS	3,139	4,645	2,933	5,639	92.3
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

**Purpose**

This budget unit finances miscellaneous insurance costs for the following areas: Property insurance, employee bond and crime insurance, automobile physical damage, construction equipment physical damage, watercraft physical damage and liability, and boiler and machinery physical damage.

**Major Budget Changes**

**Services & Supplies**

- \$138,547 Increase in Insurance Premiums

**Intrafund Transfer**

- (\$24,018) Increase in Intrafund revenue from allocation of Insurance Premiums, shown as a negative expenditure

**Revenues**

- \$111,823 Increase revenue from allocation of Insurance Premiums

**Program Discussion**

This budget unit is used solely to finance miscellaneous general insurance costs. General insurance premium costs are charged to County departments using the Interfund and Intrafund General Insurance and Bonds accounts. The primary factor driving the General Insurance and Bonds budget are the costs of premiums.

The County of Sutter self-insures for Property Insurance through Trindel Insurance Fund up to \$5,000 per occurrence. Losses exceeding these limits are covered by an excess insurance policy purchased through the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The County

# Human Resources

## General Insurance & Bonds (1-911)

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*Vacant, Director*

also has a \$10,000,000 Faithful Performance Bond, and a \$10,000,000 Money and Securities Bond, each with a \$25,000 deductible. A recent actuarial evaluation performed by Bickmore Risk Services found the County's self-insurance reserves, through Trindel Insurance Fund, to be adequately funded.

For FY 2018-19, the General Insurance and Bonds budget has increased significantly due to the increase of annual insurance premiums.

### Recommended Budget

This budget is recommended at \$202,751. This results in an increase of \$114,529 (129.8%) over FY 2017-18.

This budget unit reflects only the cost of insurance premiums which are provided to the County by the carrier, there is no practical ability for the County to affect budget reductions in this budget unit in the short-term.

### Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

# Human Resources Animal Control (2-726)

Vacant, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 0001 - GENERAL					
Unit Title: ANIMAL CONTROL					Dept: 2726
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/23/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	180,005	119,648	170,109	139,002	-18.3
SERVICES AND SUPPLIES	129,192	38,608	3,057	43,127	1,310.8
OTHER CHARGES	242,284	163,875	260,405	265,900	2.1
INTRAFUND TRANSFERS	-44,745	-26,919	-26,918	6,419	-123.8
NET BUDGET	506,736	295,212	406,653	454,448	11.8
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	3,347	1,824	1,000	5,400	440.0
INTERGOVERNMENTAL REVENUES	181,083	74,294	136,626	139,002	1.7
CHARGES FOR SERVICES	145	116	0	0	0.0
TOTAL OTHER REVENUE	184,575	76,234	137,626	144,402	4.9
<b>UNREIMBURSED COSTS</b>	322,161	218,978	269,027	310,046	15.2
<b>ALLOCATED POSITIONS</b>	2.00	2.00	2.00	2.00	0.0

## Purpose

This budget represents the County's share of cost for the operation of the Sutter Animal Services Authority (SASA), a joint agency of the cities of Live Oak and Yuba City, and Sutter County, established for the purpose of providing efficient and cost effective animal control services.

SASA is responsible for enforcing local, state, and federal laws and regulations pertaining to animals and their care for all member jurisdictions. Providing for the health and welfare of animals (as well as the welfare of people in contact with animals) is accomplished by administering a mandated rabies control program, impounding stray or vicious/potentially dangerous animals, monitoring a quarantined animal program and responding to complaints of cruelty, neglect, and the inhumane treatment of animals.

The Animal Shelter cares for sick and injured animals, shelters animals no longer in the care of their owners, returns impounded animals to their owners, secludes potentially sick or dangerous animals from other animals for quarantined periods of time and adopts out animals to new families.

In November 2011, Sutter County and the cities of Live Oak and Yuba City entered into a Joint Powers Agreement (JPA) to form the Sutter Animal Services Authority (SASA) with Sutter County designated as the lead agency for operations and Yuba City designated as the lead agency to construct a new facility. The agreement specified that, at the completion of construction, the County's historical management of Animal Services operations would transfer to Yuba City.

The City of Yuba City assumed lead agency responsibility in July 2013. The new facility was completed in August 2013.

**Major Budget Changes**

City of Yuba City	69%
Sutter County	22%
City of Live Oak	9%

**Salaries & Benefits**

- \$2,376 General increase due to negotiated salaries and benefits
- (\$33,483) Decrease due to Reclassification of Workers' Compensation costs (paid by Sutter County) to ISF charges as provided by the Human Resources Department

The County and City of Yuba City entered into an Employee Services Agreement in 2013 in order to retain existing County employees and allow them to continue to provide services to Animal Control Services, as the lead agency responsibilities transferred from Sutter County to the City of Yuba City. Therefore, SASA shelter and field services are staffed with a combination of Yuba City employees and Sutter County employees, pursuant to the Employee Services Agreement. There are currently two Sutter County employees under this Agreement. The number of employees under the Agreement will be reduced each time a Sutter County employee leaves service for any reason, and the position will change to a Yuba City position. The contracted employee costs are reimbursed to Sutter County by Yuba City.

**Services & Supplies**

- \$40,070 Increase due to reclassification of ISF charges including Workers' Compensation costs (paid by Sutter County) as provided by the Human Resources Department

**Recommended Budget**

This budget is recommended at \$454,448 which is an increase of \$47,795 (11.8%) over FY 2017-18. The General Fund provides 68.2% of the financing for this budget unit, and is increased by \$41,019 (15.2%) over FY 2017-18.

**Intrafund Transfers**

- \$33,337 Increase in Intrafund Cost Plan charges as provided by the Auditor-Controller's Office

**Program Discussion**

The recommended budget reflects the County's proportionate share of the SASA operating budget, along with residual County costs that will not be shared by the other jurisdictions.

Yuba City provides Workers' Compensation benefits for all employees including the employees contracted from Sutter County. However, because Workers' Compensation costs are allocated to all Sutter County departments utilizing a formula that includes a 10-year experience factor, there is a residual cost for the coverage provided in prior years by Sutter County while it acted as lead agency. This residual cost (\$37,346 for FY 2018-19) will be borne by Sutter County

By agreement, the three jurisdictions represented by the SASA Board will budget the responsibility of operational expenses for FY 2018-19 as follows:

# Human Resources

## Animal Control (2-726)

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*Vacant, Director*

alone and is reflected in this recommended budget. This residual amount will eventually decrease and be reduced to \$0.

This budget consists of the following primary expenses and related revenues.

- Contribution to Other Agencies, recommended at \$265,900, reflecting Sutter County's 22% share of the SASA operating budget. Sutter County's share of cost for FY 2018-19 is based on population, and has been reduced from 25% in prior years.
- The residual Intrafund Overhead Cost Plan charge of \$6,419, is not charged to other SASA jurisdictions and reflects overhead costs paid by Sutter County in the prior year. This item was removed from the shared SASA budget in FY 2011-12 and will eventually be reduced to \$0.

The Yuba City Animal Control revenue line item, \$139,002 reflects the actual cost of employees contracted to Yuba City.

Eventually, the General Fund cost for this budget unit will reduce each year to reflect the reduction of residual costs and any changes that may occur to the agreement for employee services with the City of Yuba City. At some time in the future, this budget unit will reflect only Sutter County's proportionate share of the approved SASA operating budget.

### Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

# Human Resources Liability Insurance (4-590)

Vacant, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 4590 - LIABILITY INSURANCE ISF			Dept: 4590		
Unit Title: LIABILITY INSURANCE ISF					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/15/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	39,429	18,930	99,741	102,693	3.0
SERVICES AND SUPPLIES	696,728	766,677	785,304	948,030	20.7
OTHER CHARGES	7,300	9,113	12,786	16,553	29.5
NET BUDGET	<u>743,457</u>	<u>794,720</u>	<u>897,831</u>	<u>1,067,276</u>	<u>18.9</u>
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	1,018	0	0	0	0.0
REVENUE USE MONEY PROPERTY	55	-888	0	0	0.0
CHARGES FOR SERVICES	605,121	816,956	816,791	1,004,817	23.0
MISCELLANEOUS REVENUES	58,069	98,000	110,931	61,131	-44.9
UNDESIGNATED FUND BALANCE	-399,959	-478,778	-29,891	0	-100.0
TOTAL OTHER REVENUE	<u>264,304</u>	<u>435,290</u>	<u>897,831</u>	<u>1,065,948</u>	<u>18.7</u>
<b>UNREIMBURSED COSTS</b>	479,153	359,430	0	1,328	100.0
<b>ALLOCATED POSITIONS</b>	0.50	0.80	1.00	0.80	-20.0

## Purpose

This budget identifies the annual expenses for the operation of the Self-insured Liability program, which is established as an Internal Service Fund (ISF). The costs for operation of this budget are allocated to the other operating budgets of the County. This budget provides funds for the administration, adjustment, and defense of liability claims against the County and the purchase of excess insurance, should the County sustain a catastrophic loss.

## Major Budget Changes

### Services & Supplies

- \$208,898 Increase in Insurance Premiums
- (\$47,500) Decrease in Employment Training

## Revenues

- \$188,026 Increase in revenue from liability insurance program charges to County departments
- (\$50,000) Decrease in Refund related to leadership training contract reimbursement from Trindel Insurance Fund

## Program Discussion

The primary factor that drives this budget is the cost of maintaining the self-insured liability program and associated costs.

The County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. The County self-insures, through Trindel Insurance Fund, losses up to \$100,000 for all risk liability and \$20,000 for



# Human Resources

## Liability Insurance (4-590)

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*Vacant, Director*

auto liability, per occurrence. Losses exceeding these limits are covered by excess insurance policies purchased through the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The excess policies provide coverage for liability losses up to \$25 million. A recent actuarial evaluation performed by Bickmore Risk Services found the County's self-insurance reserves, through Trindel Insurance Fund, to be adequately funded.

### Recommended Budget

This budget is recommended at \$1,067,276, which is an increase of \$169,445 (18.9%) over FY 2017-18. The County's Liability self-insurance was transitioned to Trindel during FY 2014-15.

The Liability Insurance budget unit operates as an Internal Services Fund and balances

revenues to expenses within the fund overtime.

Charges for Services is recommended at \$1,004,817, which is an increase of \$188,026 (23.0%) increase in the Liability Insurance ISF premium charges to County Departments as compared to FY 2017-18. The amount budgeted in the ISF Liability Insurance line item reflects the total charges made to County departments for liability insurance premiums, management of the liability fund, and loss prevention efforts. Therefore, the increase in this account equals the amount that has been increased in County department budgets for FY 2018-19.

### Use of Fund Balance

The fund contained Net Assets of \$55,660 as of July 1, 2017. Net Assets are estimated to equal \$85,600 as of July 1, 2018.

# Human Resources Workers' Compensation (4-591)

Vacant, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 4591 - WORKERS' COMP INSURANCE ISF				Dept: 4591	
Unit Title: WORKERS' COMP INSURANCE ISF					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/15/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	174,081	135,367	240,410	226,744	-5.7
SERVICES AND SUPPLIES	2,374,475	2,197,071	2,199,308	2,447,627	11.3
OTHER CHARGES	29,418	16,848	30,754	11,203	-63.6
CAPITAL ASSETS	352	0	0	0	0.0
OTHER FINANCING USES	352	234	353	3,893	1,002.8
NET BUDGET	2,578,678	2,349,520	2,470,825	2,689,467	8.8
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-4,685	-4,645	0	0	0.0
CHARGES FOR SERVICES	1,974,683	2,470,429	2,470,429	2,685,857	8.7
MISCELLANEOUS REVENUES	501,016	5,000	396	412	4.0
UNDESIGNATED FUND BALANCE	107,166	-168	20,116	0	-100.0
TOTAL OTHER REVENUE	2,578,180	2,470,616	2,490,941	2,686,269	7.8
<b>UNREIMBURSED COSTS</b>	498	-121,096	-20,116	3,198	-115.9
<b>ALLOCATED POSITIONS</b>	2.00	1.75	1.90	1.75	-7.9

## Purpose

The Human Resources Department is responsible for the administration and management of the Workers' Compensation program. Elements of the Workers' Compensation program include: claims management, coordination of third party claims administration, monitoring departmental safety and accident prevention programs, tracking job-related accidents and injuries and the maintenance of appropriate reports, records and statistics.

## Major Budget Changes

### Salaries & Benefits

- (\$13,666) Decrease in salaries and benefits reflecting current vacancies and staffing turnover

### Services & Supplies

- \$242,262 Increase in Insurance Premiums

### Other Charges

- (\$10,354) Decrease due to reclassification of charges for services provided by Internal Service Funds to Services & Supplies object level
- (\$9,196) Decrease in Intrafund Cost Plan charges as provided by the Auditor-Controller's Office

### Revenues

- \$215,428 Increase in revenue from Workers' Compensation

program charges to County departments

## Program Discussion

The Human Resources Department is responsible for the administration and management of the Workers' Compensation program, which includes claims management, third party claims administration, safety, and accident prevention programs, work-related accidents and injuries, and development of corresponding reports.

This budget unit is an Internal Service Fund; therefore, all revenues and expenses are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology.

The primary factors that impact the cost of this budget unit are salaries & benefits and workers' compensation insurance premiums.

On a year-over-year basis, insurance premiums are subject to a number of economic stimuli - global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy. As such, Sutter County can expect to experience an annual swing in premium rates dependent on any or all of the variables mentioned above.

On July 1, 2015 Sutter County transitioned from CSAC-EIA primary workers' compensation program to the Trindel Insurance Fund program. The County self-insures, through Trindel Insurance Fund, losses up to \$300,000 for Workers'

Compensation. Losses exceeding these limits are covered by an excess insurance policy purchased through the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The excess policy provides coverage for Workers' Compensation losses at the statutory limits. A recent actuarial evaluation performed by Bickmore Risk Services found the County's self-insurance reserves, through Trindel Insurance Fund, to be adequately funded.

## Recommended Budget

This budget is recommended at \$2,689,467, which is an increase of \$218,642 (8.8%) over FY 2017-18.

The net costs of this fund are allocated to all County operating departments, including General Fund departments. Over 90% of the cost of the County's Workers' Compensation program for FY 2018-19 is driven by insurance premium costs. Initial insurance premium estimates received from the carrier indicate an increase over the prior year budgeted amount, driven primarily by escalating workers' compensation insurance rates from the underwriting markets.

The Workers' Compensation budget unit operates as an Internal Service Fund and balances revenues and expenses within the fund overtime.

## Use of Fund Balance

The fund contained a negative Net Assets of (\$616) as of July 1, 2017. Net Assets are estimated to equal \$51,081 as of July 1, 2018.

**Human Resources  
Employee Wellness Services (4-595)**

Vacant, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: 4595 - EMPLOYEE WELLNESS SERVICES				Dept: 4595	
Unit Title: EMPLOYEE WELLNESS SERVICES					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/15/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	728,099	481,207	910,672	921,337	1.2
OTHER CHARGES	0	33,647	33,647	2,093	-93.8
NET BUDGET	728,099	514,854	944,319	923,430	-2.2
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-84	0	0	0	0.0
CHARGES FOR SERVICES	724,066	350,879	945,696	921,851	-2.5
MISCELLANEOUS REVENUES	1,246	0	1,480	1,579	6.7
UNDESIGNATED FUND BALANCE	0	-2,787	-2,857	0	-100.0
TOTAL OTHER REVENUE	725,228	348,092	944,319	923,430	-2.2
<b>UNREIMBURSED COSTS</b>	2,871	166,762	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

**Purpose**

This budget identifies the annual expenses for the administration, management, and operation, of Employee Wellness Services, which is established as an Internal Service Fund (ISF). Elements of the Employee Wellness Services program include: the Employee Wellness Clinic, the Employee Assistance Program, and all contracts and expenses associated to maintain these programs. The costs for operation of this budget are allocated to the other operating budgets of the County.

**Major Budget Changes**

**Services & Supplies**

- \$10,665 Increase in Communication and Miscellaneous Expense due to negotiated salaries and benefits

**Other Charges**

- (\$31,544) Decrease in Intrafund Cost Plan charges as provided by the Auditor-Controller's Office

**Revenues**

- (\$23,845) Decrease in revenue from Employee Wellness Services program charges to County departments

**Program Discussion**

This budget unit is used solely to finance Employee Wellness Services program costs. Employee Wellness Services program costs are charged to County departments using the ISF Wellness Services account.

The primary factor driving the Employee Wellness Services budget is the cost of the

**Human Resources  
Employee Wellness Services (4-595)**

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*Vacant, Director*

Medcor contract which has a slight increase for FY 2018-19.

**Recommended Budget**

This budget is recommended at \$923,430, which is a decrease of \$20,889 (2.2%) compared to FY 2017-18.

**Use of Fund Balance**

The fund contained Net Assets of \$0 as of July 1, 2017. Net Assets are estimated to equal \$0 as of July 1, 2018.

**Treasurer - Tax Collector  
Tax Collector (1-202)**

Steven L. Harrah, CPA, Treasurer-Tax Collector

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1202</b>	
Unit Title: <b>TREASURER-TAX COLLECTOR</b>					
	2016-2017 Actual Expenditure	2017-2018 YTD as of 05/16/2018	2017-2018 Adopted Budget	2018-2019 CAO Recommended	2017-2018 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	598,007	572,529	656,323	690,317	5.2
SERVICES AND SUPPLIES	229,744	178,152	150,761	311,962	106.9
OTHER CHARGES	6	6	152,489	0	-100.0
CAPITAL ASSETS	0	0	350,200	350,200	0.0
INTRAFUND TRANSFERS	366	341	341	582	70.7
OTHER FINANCING USES	0	0	0	12,680	100.0
NET BUDGET	<u>828,123</u>	<u>751,028</u>	<u>1,310,114</u>	<u>1,365,741</u>	<u>4.2</u>
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	19,950	0	0	20,000	100.0
CHARGES FOR SERVICES	333,210	283,746	370,900	380,050	2.5
MISCELLANEOUS REVENUES	2,785	3,181	3,400	3,400	0.0
TOTAL OTHER REVENUE	<u>355,945</u>	<u>286,927</u>	<u>374,300</u>	<u>403,450</u>	<u>7.8</u>
<b>UNREIMBURSED COSTS</b>	472,178	464,101	935,814	962,291	2.8
<b>ALLOCATED POSITIONS</b>	6.67	6.67	6.67	6.67	0.0

**Purpose**

The Treasurer-Tax Collector’s Office provides banking services to all County departments, school districts and special districts throughout the County. In addition, the Treasurer is the ex officio Treasurer for the various agencies and districts that are not under the control of the County’s Board of Supervisors and performs functions as required by the various California Codes.

The Treasurer is responsible for the management, safeguarding and investment of the Pooled Treasury, which includes monies of the County, school districts, and most of the special districts in Sutter County.

Tax collections are performed for all taxing agencies including the County, cities, school districts and various special districts.

**Major Budget Changes**

**Salaries & Benefits**

- \$33,994 General increase due to negotiated salaries and benefits

**Services & Supplies**

- \$10,500 Increase in Professional & Specialized Services for Tax Auction Process
- \$9,425 Increase in Transportation and Travel for Department Head Car Allowance and training related to new Property Tax System
- \$139,756 Increase due to reclassification of charges for services provided by Internal

# Treasurer - Tax Collector Tax Collector (1-202)

Steven L. Harrah, CPA, Treasurer-Tax Collector

Services Funds to Services & Supplies object level

## Other Charges

- (\$152,489) Decrease due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

## Capital Assets

- \$350,200 Re-budget of integrated Property Tax System project

## Other Finance Uses

- \$12,680 Increase due to microwave network project

## Revenues

- \$20,000 Increase in revenue related to redemption of tax-defaulted properties per R&T Code 4710 due to revenues now being allocated at the department level

## Program Discussion

The Treasurer-Tax Collector's Office is accountable for three primary functions:

- 1) banking/treasury
- 2) processing property tax payments
- 3) delinquent debts in the Office of Revenue Collections (1-204)

As the County's banking depository, the Office provides pooled treasury services to County departments, schools and special districts. These services include receiving cash receipts and depositing them with the County's banking institution; paying

warrants issued by the County Auditor or schools; and management of the Pool Treasury investment portfolio. The Treasurer's Investment Policy is available online at:

[https://www.suttercounty.org/assets/pdf/ttc/Investment\\_Policy\\_2018.pdf](https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2018.pdf)

Cash balances in the County pooled treasury average approximately \$266 million daily. Every month, the Office banks cash and checks representing \$71 million in receipts (a total of 5,385 deposit permits were processed at the department's counter last year) and pays anywhere from 12,000 to 15,000 county and school warrants also representing \$71 million in monthly disbursements.

The Treasurer-Tax Collector's Office administers the property tax collection functions for the County, cities, schools and special districts. Tax activities include mailing bills, recording payments and reconciling accounts with the Auditor-Controller for the secured, unsecured and supplemental property tax rolls. Annually, this office mails approximately 38,000 tax bills and collects and processes more than \$117 million in tax payments with a combined collection rate of 99.2% for the Secured tax roll and 98.7% for the Unsecured tax roll. The Department staff serves over 11,000 individual county taxpayers in person over the Department's counter annually.

The Office of Revenue Collections is the third division located in the Treasurer-Tax Collector's Office. Budgetary details for this function appear within the narrative for budget unit 1-204.

# Treasurer - Tax Collector Tax Collector (1-202)

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*Steven L. Harrah, CPA, Treasurer-Tax Collector*

## Projects

Major projects and policy issues for this budget unit in FY 2018-19 will include:

Phase 0 for the new property tax management systems in conjunction with Assessor, Auditor-Controller, Clerk Recorder and Information Technology to replace the County's aging system with new and current software technology.

The Office will continue in the coordination and rollout of the LexisNexis credit card acceptance services in other County departments and districts as they are requested, along with online payments.

The Office will once again submit a Plant Acquisition/Facilities Project Request for the purpose of bringing the department into ADA Compliance and modernizing the office space to provide a better work environment to the Office's employees and to better serve the public, who visit the department.

## Recommended Budget

This budget is recommended at \$1,365,741, which is an increase of \$55,627 (4.2%) over FY 2017-18. As a support department, the

Treasurer-Tax Collector's Office provides services to all County departments. Cost Plan (OMB Super-Circular) revenue, budgeted within the General Revenues budget unit (1-209), in the amount of \$4,957, offsets the General Fund cost of the Department. Considering this revenue, the General Fund provides \$957,334 (70.1%) of the funding for this budget unit.

The Capital Improvement Project Request for FY 2018-19 is not included in the Recommended Budget as an overall Facility Master Plan for the County is being developed. The Treasurer-Tax Collector's Office will be included in those plans. The County continues to make progress in its ADA Improvement Plan.

## Use of Fund Balance

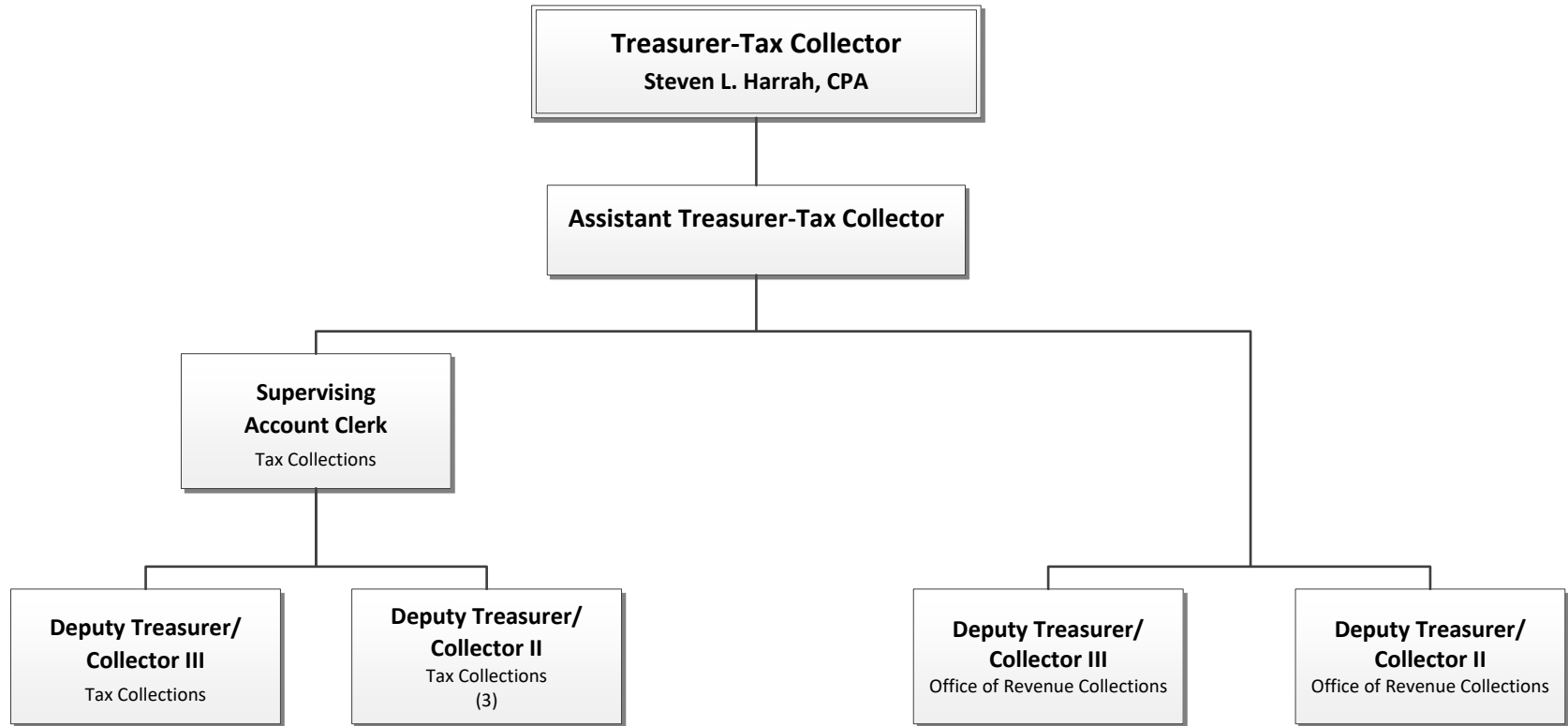
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.



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# Treasurer/Tax Collector FY 2018-2019

*Recommended*



**Treasurer - Tax Collector**      *Steven L. Harrah, CPA, Treasurer-Tax Collector*  
**Office of Revenue Collections (1-204)**

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2018-2019</b>					
Fund: <b>0001 - GENERAL</b>					Dept: <b>1204</b>
Unit Title: <b>OFFICE OF REVENUE COLLECTION</b>					
	<b>2016-2017 Actual Expenditure</b>	<b>2017-2018 YTD as of 05/16/2018</b>	<b>2017-2018 Adopted Budget</b>	<b>2018-2019 CAO Recommended</b>	<b>2017-2018 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	158,620	139,000	202,841	202,830	0.0
SERVICES AND SUPPLIES	40,400	26,857	25,138	45,696	81.8
OTHER CHARGES	0	6	18,327	0	-100.0
INTRAFUND TRANSFERS	43	48	49	67	36.7
OTHER FINANCING USES	889	592	891	4,027	352.0
NET BUDGET	199,952	166,503	247,246	252,620	2.2
<b>REVENUE</b>					
CHARGES FOR SERVICES	35,009	28,035	42,000	38,600	-8.1
TOTAL OTHER REVENUE	35,009	28,035	42,000	38,600	-8.1
<b>UNREIMBURSED COSTS</b>	164,943	138,468	205,246	214,020	4.3
<b>ALLOCATED POSITIONS</b>	3.33	2.33	2.33	2.33	0.0

**Purpose**

Services Funds to Services & Supplies object level

The Office of Revenue Collections (ORC) is a division of the Treasurer-Tax Collector’s Office. The Office acts as a collection agency, pursuing delinquent debts owed to the County departments and the Superior Court. Currently, the Office of Revenue Collections has in excess 17,000 accounts. There are 13,560 County department accounts and 3,680 Superior Court accounts logged into the system’s inventory. The combined unpaid balances for those accounts exceed \$10 million with County departments totaling \$9.1 million and Superior Court totaling \$1.2 million.

**Other Charges**

- (\$18,327) Decrease due to reclassification of charges for services provided by Internal Services Funds to Services & Supplies object level

**Revenue**

- (\$6,000) Decrease in ORC Restitution Surcharge revenue

**Program Discussion**

In FY 2017-18, over \$466,000 was recovered in delinquent debts owed to County departments and the Courts. County departments include:

**Major Budget Changes**

**Services & Supplies**

- \$20,319 Increase due to reclassification of charges for services provided by Internal

**Treasurer - Tax Collector**      *Steven L. Harrah, CPA, Treasurer-Tax Collector*  
**Office of Revenue Collections (1-204)**

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Agriculture Department; Auditor-Controller; Child Support; Clerk-Recorder; Community Services-Fire; District Attorney-Victim Services; Health and Human Services: Public Health; Behavioral Health; Social Services; Library; Juvenile Hall; Probation; Public Defender; and Sheriff.

FY 2018-19 delinquent debt projection is approximately \$470,000.

### **Recommended Budget**

This budget is recommended at \$252,620, which is an increase of \$5,374 (2.2%) over

FY 2017-18. The General Fund provides 84.7% of the financing for this budget, which is an increase of \$8,774 (4.3%) over FY 2017-18. In FY 2018-19, ORC Collection special revenue in the amount of \$3,600 will be used to offset General Fund costs in this budget unit.

### **Use of Fund Balance**

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

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