



General Government

Section C

In late May, the Sutter County Board of Supervisors conducted a study session to discuss the top ten priorities of the County and a set of goals for the County.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 1203	
Unit Title: ASSESSOR					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,582,947	1,552,866	1,816,822	1,863,288	2.6
SERVICES AND SUPPLIES	24,028	39,981	41,305	57,355	38.9
OTHER CHARGES	113,086	17,557	144,856	111,475	-23.0
CAPITAL ASSETS	23,005	22,909	393,976	406,976	3.3
INTRAFUND TRANSFERS	13,253	998	14,132	988	-93.0
OTHER FINANCING USES	19,225	19,388	17,745	20,658	16.4
NET BUDGET	1,775,544	1,653,699	2,428,836	2,460,740	1.3
REVENUE					
CHARGES FOR SERVICES	23,526	9,899	18,500	20,000	8.1
MISCELLANEOUS REVENUES	5,730	5,280	1,000	5,700	470.0
OTHER FINANCING SOURCES	4,369	0	0	0	0.0
TOTAL OTHER REVENUE	33,625	15,179	19,500	25,700	31.8
UNREIMBURSED COSTS	1,741,919	1,638,520	2,409,336	2,435,040	1.1
ALLOCATED POSITIONS	21.00	19.00	19.00	18.00	-5.3

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, and 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 in order to review nearly every property in the County. This workload on the Assessor’s staff will continue until the real estate market rebounds significantly. Currently there are in excess of 5,300 properties being reviewed annually.

As appraisal 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, 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 over the next few years with possible staff

retirements, new staff training and development along with working towards becoming a more paperless department as we make the transition to the 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 2017-18 roll will be delivered to the County Auditor on or before of July 1, 2017.

Although insufficient data is available at this time to derive a reliable forecast, it is anticipated the roll will increase for FY 2017-18 by as much as 2 to 3 percent.

Major Budget Changes

Salaries & Benefits

- \$122,563 General increase due to negotiated Salaries and Benefits
- (\$118,191) Decrease due to the elimination of one (1.0 FTE) Chief Appraiser position
- \$10,094 Increase due to promotion of one Auditor-Appraiser II to an Auditor Appraiser III
- \$7,000 Increase due to promotion of one Appraiser I to an Appraiser II
- \$25,000 Increase in Extra Help

Other Charges

- \$32,413 Decrease in Interfund Information Technology charges as provided by the General Services Department

Capital Assets

- \$13,000 Purchase of Capital Asset Scanning Software
- \$10,500 Purchase of two High Speed Duplex Color Scanners
- \$383,476 Re-budget of integrated Property Tax System for the Offices of the Assessor, Treasurer-Tax Collector and Auditor-Controller

Program Discussion

As part of the FY 2016-17 budget, the Board of Supervisors approved a contract with Thomson Reuters to provide Sutter County with a new fully integrated Property Tax System for the offices of the Assessor, Treasurer-Tax Collector and Auditor-Controller. The General Services Department – Information Technology Division will be working with Thomson Reuter in implementing this new system over the next couple 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 will strive to continue to provide public service in a courteous and professional manner.

Recommended Budget

This budget is recommended at \$2,460,740, which is an increase of \$31,904 (1.3%) over FY 2016-17. The General Fund provides 98.9% of the financing for this budget unit, and is increased by \$25,704 (1.1%) over FY 2016-17.

It is recommended that one vacant Chief Appraiser position be eliminated. This position has been vacant for two years as the

Assessor has strived to increase office efficiency. It is also being recommended that one Auditor Appraiser II will be promoted to an Auditor Appraiser III and one Appraiser I will be promoted to an Appraiser II. Over the past three years, the Assessor, through attrition, has reduced positions from 21 FTEs to 18 FTEs, while still maintaining the same high level of service.

Capital Assets are recommended at \$406,976 for the purchase of scanning software, two high speed scanners, and re-budget of the integrated Property Tax System for the Offices of the Assessor, Treasurer-Tax Collector and Auditor-Controller, effective July 1, 2017.

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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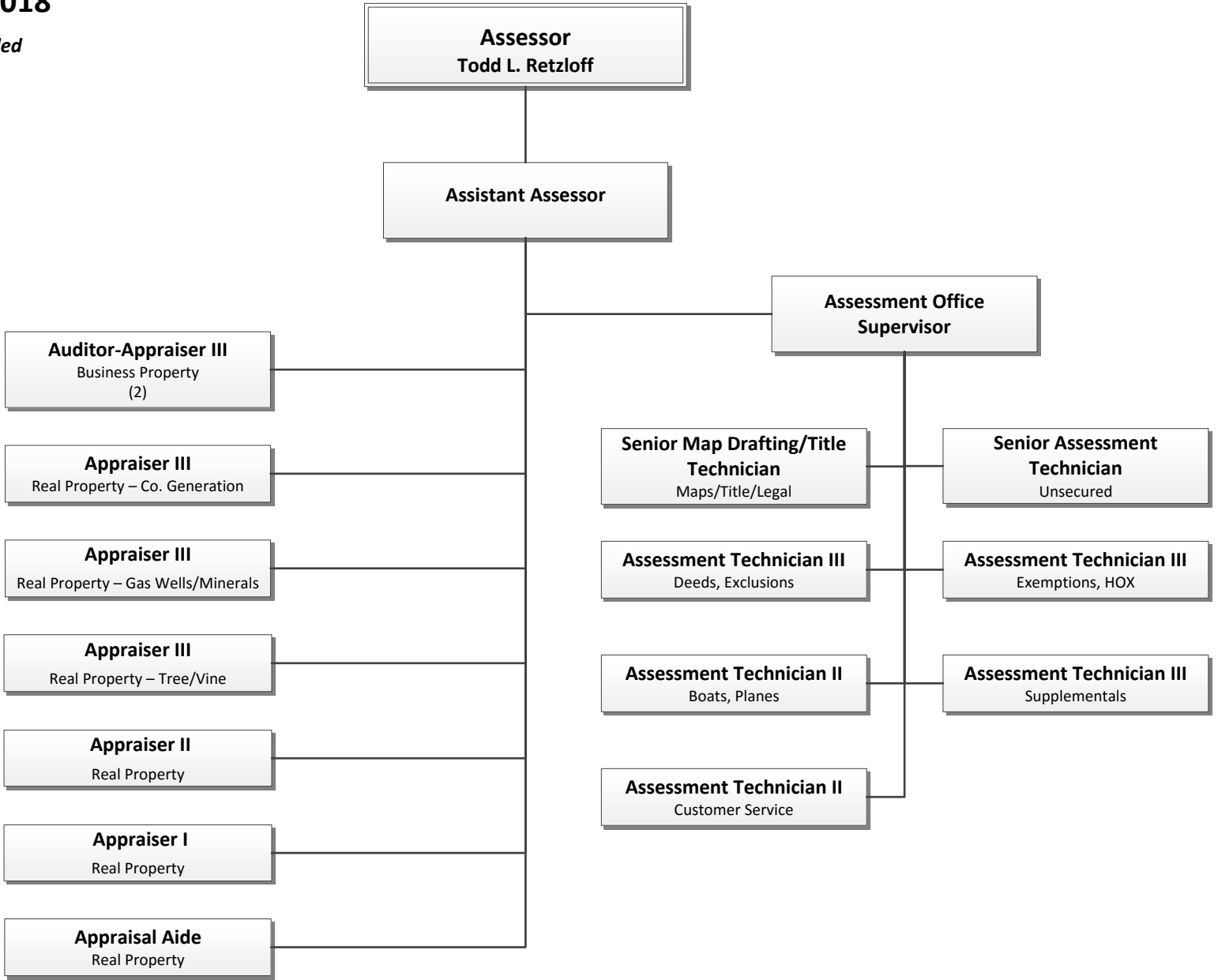
**Assessor
FY 2017-2018**

Recommended

County of Sutter

C-5

2017-18 Recommended Budget



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 1201	
Unit Title: AUDITOR-CONTROLLER					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,102,624	1,075,996	1,185,834	1,303,870	10.0
SERVICES AND SUPPLIES	41,396	208,420	51,150	68,145	33.2
OTHER CHARGES	524,164	50,942	338,251	284,633	-15.9
CAPITAL ASSETS	0	0	131,325	139,325	6.1
INTRAFUND TRANSFERS	13,565	405	15,494	378	-97.6
OTHER FINANCING USES	1,501	1,125	0	1,502	100.0
NET BUDGET	<u>1,683,250</u>	<u>1,336,888</u>	<u>1,722,054</u>	<u>1,797,853</u>	<u>4.4</u>
REVENUE					
CHARGES FOR SERVICES	2,500	40,448	62,500	7,420	-88.1
MISCELLANEOUS REVENUES	83	15	0	0	0.0
TOTAL OTHER REVENUE	<u>2,583</u>	<u>40,463</u>	<u>62,500</u>	<u>7,420</u>	<u>-88.1</u>
UNREIMBURSED COSTS	1,680,667	1,296,425	1,659,554	1,790,433	7.9
ALLOCATED POSITIONS	12.00	11.00	12.00	12.00	0.0

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

Provide excellent fiscal and management services to and on behalf of the people of Sutter County and county government (constituents, Board of Supervisors, county departments, and other local governmental entities), as authorized by the laws of the State of California and ordinances of the County of Sutter.

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

- \$62,125 General increase due to negotiated Salaries and Benefits
- (\$10,000) Decrease in extra help
- \$65,911 Increase related to the addition of one (1.0 FTE) flexibly staffed Account Clerk I/II/III effective July 1, 2017

Other Charges

- (\$296,768) Decrease in Interfund Information Technology charges as provided by the General Services Department

Capital Assets

- \$8,000 Replacement telephone system
- \$131,325 Re-budget of integrated Property Tax System for the Offices of the Assessor, Treasurer-Tax Collector and Auditor-Controller

Charges for Services

- (\$55,080) Decrease in Vendor E-payment Fee based on historical data

Program Discussion

Types of Services

Administration - Management

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

- Updates and distributes County Accounting Policies and Procedures. GC §26881
- Provides input and review of debt issuance decisions.
- Furnishes annually to the State Controller a report of all financial transactions of the local agency (LGFA). GC§ 53891
- Files 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.
- Participates in the Sutter County Audit Committee.
- Receives annual inventory of County departments GC§ 24051, OMB Circular A-87/A-133.
- Creates and maintains department employee personnel files and employee performance reviews. Sutter County Personnel Rules and Regulations Section 17.0.
- Provides general administrative support for the department.
- Processes departmental mail.
- Staff centralized reception.
- Manages supplies for use throughout the department and County such as receipt

books, earnings statements, 1099's and W-2's.

- Acts as department safety officer and conducts required safety training.

Accounts Payable

Total Staffing: 2 FTE – This includes the requested Account Clerk I/II/III (increased cost will be offset with the pending retirement of staff). 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 the CAO's direction to not increase overall staffing levels, the Auditor-Controller has made the decision to downsize administrative support during the upcoming year to prioritize maintaining two full-time equivalent positions in accounts payable. Downsizing front desk administrative support will cause some administrative responsibilities to fall on accounting staff.

Audits and processes all expenditure requests submitted by County departments and special districts for compliance with Board policy and Auditor-Controller accounting policies. Distributes all adoption assistance, childcare assistance, and job search transportation assistance warrants on behalf of the County. Audits and distributes expenditure requests on behalf of the Sutter County Courts. Monitors contract compliance requirements, appropriation controls, and maintains the County's financial reports.

- Processes all properly authorized vendor claims against the County. GC §29700-29710, 29740-29749
- Processes claims for employee business expense.
- Issues warrants for claims against County or agencies. §29800-29854
- Validates orders, withholds, and disburses vendor IRS tax levies.
- Collects and remits Sales Tax as required and files a quarterly return with the State Board of Equalization. R&T §6001, 6051, 6201-6201.8

Cost Plan

Total Staffing: 1 FTE - Preparation of the County's A-87/A-133 Cost Plan. Analyzes County labor and equipment rates. Performs payroll duties as assigned. Cross-trained to perform general and subsidiary ledger accounting. Coordination of special district audits.

- Submits the Special Districts Financial Transaction Reports to the State Controller's Office. GC §53891
- Reviews new and increased fee proposals and other new revenue proposals.
- Prepares County-Wide Cost Allocation Plan. OMB Circular A-87, The Handbook of Cost Plan Procedures for California Counties.
- Coordinates offices state-mandated cost claims. R&T §2201-2246.2; Government Code 17500-17630, State Const. Art. XIII B, Sect. 6.
- Reviews estimates of department/agency revenues for recommended and adopted budgets (internal service funds).
- Reviews new and increased fee proposals and other new revenue proposals. (internal service funds/mitigation fees).

General Ledger/Revenue Reporting

Total Staffing: 2 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.

- Supervises the accounting procedures, the accounting system, and the chart of accounts and conforms to generally accepted accounting principles.
- Establishes and deletes funds and agencies as authorized by the Board of Supervisors.
- Reviews cash difference fund requests and requests for replenishment of cash shortages and prepares related reports as required by the Board of Supervisors.
- Transfers money between funds where the Board has authority over such funds and has provided for such transfer in the budget.
- Processes budget transfers and revisions. GC §29125, §25253
- Coordinates the annual Single Audit of County's federal programs and monitors compliance with sub-recipient audit requirements. Compiles SEFA. Single Audit Act of 1984 and Amendments of 1996 OMB Circular A-133.
- Maintains and provide financial reports.
- Closes the books at the end of every official accounting period.
- Audits and processes all journal entries submitted by the County departments, special districts and schools for compliance and Board policy and Auditor-Controller accounting policies.
- Accepts receipts and keeps accounts current for deposits of money to the Treasurer. GC §26900-26906
- Distributes and reports consolidated court revenue and asset forfeitures.

- Collects and reports Department of Justice DNA Database and Data Bank Program GC 76104.6(c).
- Monitors Capital Asset Expenditures to ensure compliance with budgetary controls.
- Prepares department annual budget and monitors revenue and expenditures against department budget.
- Reviews revenue accruals at year end, posts revenue accruals, and reverses revenue accruals at the appropriate time.
- Apportions the net operating expenses of the LAFCO commission Government Code §56381 of the Cortese Knox Hertzberg Act

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.

- Performs County wide biweekly payroll processing function. GC §28003
- Withhold, deposit, and report all payroll taxes. Title 26: Internal Revenue §31.6302-1
- Withholds and transfers retirement contributions, reports pensionable earnings to CalPERS. California Code of Regulations, Title 2 §§ 565.1
- Withholds and transfers voluntary and mandatory deductions from pay (including County provided benefits, garnishments, union dues, etc.). GC §1151-1156
- Calculates and pays wage integration for SDI and Worker's Compensation. Unemployment Insurance Code §2656
- Calculates 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.

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

Taxes

- Total Staffing: 1 FTE - Responsibilities include managing the County property tax apportionment system, accounting for various types of benefit assessments, special assessments, and bonds, and managing the roll correction processes and procedures for the six property tax rolls.
- Performs the AB 8 (Chapter 282, Statutes of 1979) property tax, Unitary tax, supplemental, and RDA formula calculations.
- Reports statutorily required data to the State Controller.
- Prepares the annual Proposition 4 Gann Expenditure Limit Report, and the resolution submitted to the Board of Supervisors for approval.
- Prepares the annual Homeowners' Property Tax claim to the state.
- Verifies property tax rolls account for jurisdictional changes and property tax exchange agreements.

- Compiles and analyzes data to provide budget forecasts of property tax revenue to the CAO and other county agencies, special districts, and cities.
- Manages debt service, and calculates annual tax rates which provides 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 Auditor

- Total Staffing: 1 FTE - Responsibilities include performing 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.
- Reviews, investigates, and identifies errors and inconsistencies in financial entries, transactions, documents, and reports. In addition, audits financial information system database, checks and verifies expenditures, billings, collections, journal entries, and fund balances as needed.
- Researches, audits and analyzes technical transactions and uses financial models to resolve questions and validate data; assures fiscal accountability and fund integrity for all transactions, allocations, distributions, and documentation.

- Performs special projects that have an impact on financial accountability in the county.
- Establishes procedures for the internal audit program, including developing and implementing goals, objectives, policies, and priorities for assigned programs in concurrence with management.
- Develops 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.
- Participates in audit committee and other department and County meetings.
- Applies Generally Accepted Auditing Standards.
- Makes recommendations to improve internal controls.

New Auditing Standards

GASB Statement No. 67

Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25

Effective for fiscal year end June 30, 2014 and after.

Revises existing guidance for the financial reports of most pension plans for state and local governments. The Statement builds upon the existing framework for financial reports of defined benefit pension plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position.

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.¹

OMB Circular A-133

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.²

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 has received the State Controller’s Award for Achieving Excellence in Financial Reporting in 2004 and 2006-2014. 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 ninth annual year-end closing procedures training workshops; (3) trained and developed proficiency to process Payroll in the new SunGard 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

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

² 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>

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.

FY 2017-18 Objectives

The goals of the Auditor-Controller's Office for FY 2017-18 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) to streamline the journal entry process; (4) to increasingly show the value of Auditor's review of staff reports that go before the Board; (5) to continue to increase efficiencies following the conversion of the Fixed Asset Access Database to the Capital Asset SunGard application; (6) to 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 A-87 Cost reimbursement through fees, grants and reimbursements from the State and Federal Government and through the billing of the A-87 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, complete webform once live in One Solution (11) utilize CDD report writing for rate calculations; (12) rate approval for all departments; (13) properly account for all interfund/intrafund activity and (14) update Capital Asset Policy.

Recommended Budget

This budget is recommended at \$1,797,853 which is an increase of \$75,799 (4.4%) over FY 2016-17. The General Fund provides 99.6% of the financing for this budget unit, and is increased by \$130,879 (7.9%) over FY 2016-17. A portion of these costs are recouped through the annual (A-87) Cost Plan.

Capital Assets are recommended at \$139,325 for the purchase of a replacement telephone system and re-budget of the integrated Property Tax System for the Offices of the Assessor, Treasurer-Tax Collector and Auditor-Controller, effective July 1, 2017.

It is recommended to add one (1.0 FTE) flexibly-staffed Account Clerk I/II/III position effective July 1, 2017. The cost is offset with a reduction of Extra Help funding and pending retirements in FY 2017-18, after which the Auditor-Controller will realign duties within the office.

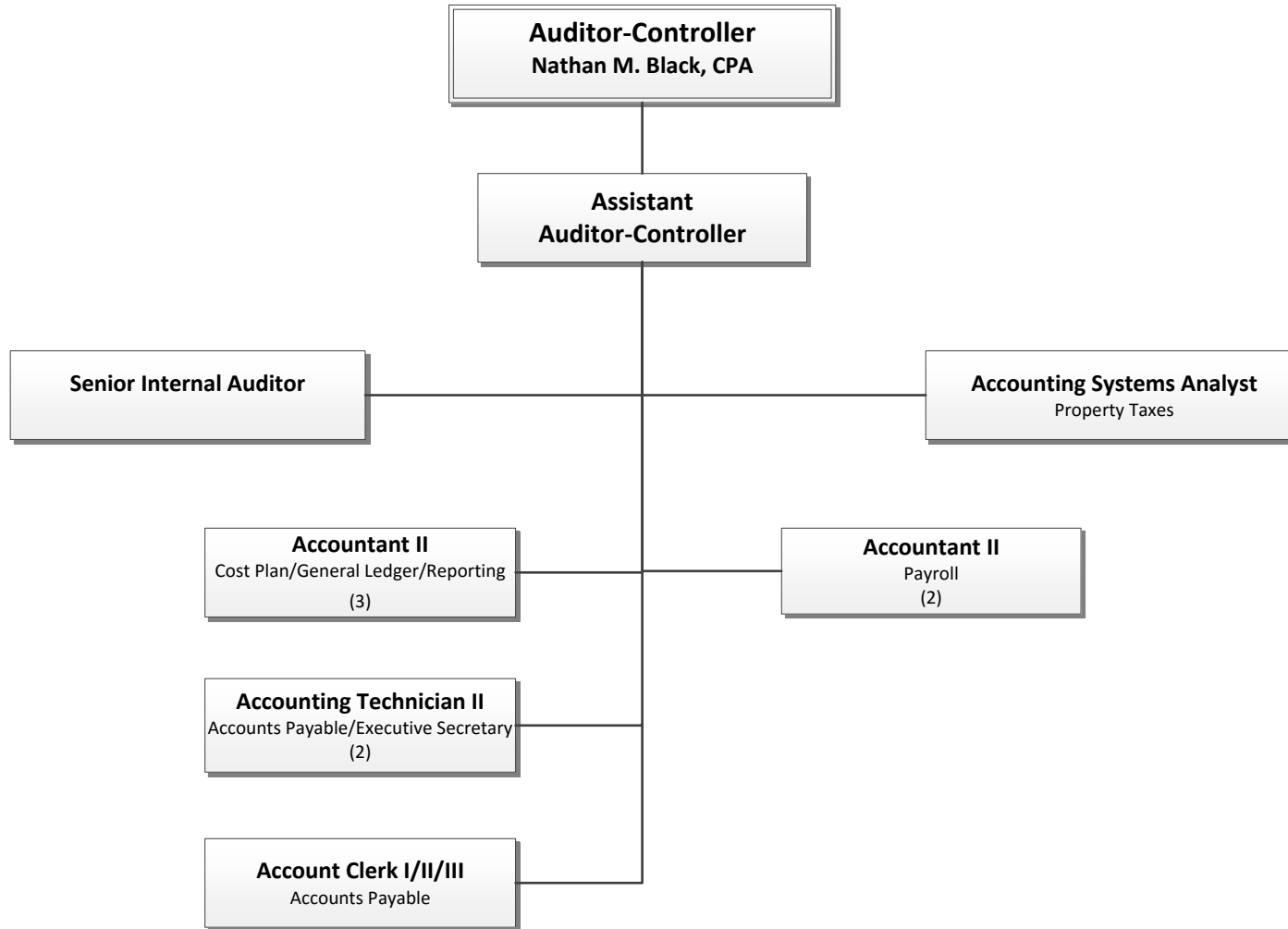
Use of Fund Balance

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 2017-2018

Recommended



Board of Supervisors (1-101)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 1101	
Unit Title: BOARD OF SUPERVISORS					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	272,876	252,892	274,201	381,538	39.1
SERVICES AND SUPPLIES	45,081	52,860	61,250	113,698	85.6
OTHER CHARGES	38,517	8,264	29,181	30,618	4.9
CAPITAL ASSETS	7,324	0	0	0	0.0
INTRAFUND TRANSFERS	2,605	658	4,355	625	-85.6
OTHER FINANCING USES	7,452	7,468	6,744	8,028	19.0
NET BUDGET	<u>373,855</u>	<u>322,142</u>	<u>375,731</u>	<u>534,507</u>	<u>42.3</u>
REVENUE					
TOTAL OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
UNREIMBURSED COSTS	373,855	322,142	375,731	534,507	42.3
ALLOCATED POSITIONS	5.00	5.00	5.00	6.00	20.0

Purpose

The Board of Supervisors is the legislative body for Sutter County and provides policy direction for all branches of County government. The Board of Supervisors determines, pursuant to applicable Federal and State laws, the funding allocation for all County programs.

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

Major Budget Changes

Salaries & Benefits

- \$8,111 General increase due to negotiated Salaries and Benefits
- \$99,226 Increase related to the addition of one (1.0 FTE), Management Analyst I/II, effective July 1, 2017

Services & Supplies

- \$30,000 Increase for the purchase of Office Equipment
- \$11,398 Increase in Service and Supplies related to the establishment of direct billing and the elimination of several Interfund/Intrafund accounts

Program Discussion

This budget includes the five Board of Supervisors positions and the costs necessary to support their offices' operation.

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, 2016 through May 25, 2017, Supervisors acted on more than 628 agenda

Board of Supervisors (1-101)

items, and are approach the 700 mark by the end of the fiscal year.

Public Safety is a major focus for the Board of Supervisors. As a founding member of the Sutter Butte Flood Control Agency, 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 of 2017, the work performed to date on the levee system performed remarkably well.

The Sutter Forward committee, formed in 2013 to focus on economic development, continued its work in FY 2016-17. Two Supervisors serve on the committee, which is focusing its efforts on creating capacity for industrial development along Highway 99 between Yuba City and Live Oak as a priority economic development strategy.

Among the many actions taken in FY 2016-17, the Board:

- Following a recruitment process that included the use of a Citizen's Interview Panel, hired Scott Mitnick, the former City Manager of Thousand Oaks, as the permanent County Administrative Officer.
- Ratified the CAO's declarations of the existence of local emergencies during two separate high water incidents this year, including one that required evacuation of Sutter County due to a critical problem at Oroville Dam.
- Conducted a study session to establish the top ten Board priorities and the general goals of the County. (The Board was set to formally approve the priorities and goals as this document was going to print.)
- As part of an effort to address homelessness issues, the Board joined the Yuba-Sutter Regional Leadership Committee Regarding Homelessness, and committed \$100,000 to temporarily house homeless, particularly during the high water episodes. One of the Board's priorities is developing, by the end of the calendar year, a plan to provide transitional housing and enforce the no camping ordinance along the Feather River.
- Established as one of its priorities resolving all land use issues involving the Sutter County Airport. The Federal Aviation Administration and the County have been discussing various new and historical uses of land associated with the airport and whether all such uses are allowed under FAA rules.
- Completed negotiations and approved contracts with five union bargaining units, and approved agreements with three non-represented bargaining units.
- Awarded a construction agreement for the expansion of the Sutter County Jail.
- Filled the vacant Human Resources Director position by hiring Regina W. Romeo, whose background includes 10 years with Los Angeles County.
- Committed an additional \$638,000, for a total of approximately \$1.5 million, for construction of a new Yuba-Sutter-Colusa Juvenile Hall.
- Welcomed new District 5 Supervisor Mat Conant, who prevailed in an election in November.
- After her appointment in late June, welcomed new Health and Human Services Director Nancy O'Hara, who had been working in Yolo County.

Board of Supervisors (1-101)

Recommended Budget

This budget is recommended at \$534,507, which is an increase of \$158,776 (42.3%) over FY 2016-17. The General Fund provides 100% of the funding for this budget unit.

It is recommended to add one (1.0 FTE) Management Analyst I/II, effective July 1, 2017. Oversight and management of this position will be administered by the County Administrator's office.

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 2017-2018					
Fund: 0001 - GENERAL			Dept: 1102		
Unit Title: COUNTY ADMINISTRATOR					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	985,139	760,352	937,766	1,114,007	18.8
SERVICES AND SUPPLIES	9,577	38,390	61,243	62,654	2.3
OTHER CHARGES	78,182	29,690	42,937	56,051	30.5
CAPITAL ASSETS	0	13,818	0	35,000	100.0
INTRAFUND TRANSFERS	1,312	309	1,718	303	-82.4
OTHER FINANCING USES	6,031	6,053	5,467	6,475	18.4
NET BUDGET	1,080,241	848,612	1,049,131	1,274,490	21.5
REVENUE					
CHARGES FOR SERVICES	204	0	0	0	0.0
MISCELLANEOUS REVENUES	20	0	0	0	0.0
TOTAL OTHER REVENUE	224	0	0	0	0.0
UNREIMBURSED COSTS	1,080,017	848,612	1,049,131	1,274,490	21.5
ALLOCATED POSITIONS	6.70	6.80	6.70	5.80	-13.4

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 assists the Board in administering policy, including managing County operations to ensure overall effectiveness. This department 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

- \$94,020 General increase due to negotiated Salaries and Benefits
- \$67,192 Increase due to staff turnover and budgeting vacant positions at the Deputy CAO level
- \$15,029 Increase in Interfund Workers Compensation as provided by the Human Resources Department

Capital Assets

- \$35,000 Purchase of one new vehicle

Program Discussion

The County Administrative Office is the administrative arm of the Board of Supervisors. The CAO provides leadership and guidance in the implementation of 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 2016-17 included:

- In conjunction with County Counsel, the Sheriff's Office, and the Health and Human Resources Department, began laying the groundwork for a comprehensive approach to homelessness
- Coordinated a priorities and goal setting session for the Board of Supervisors that

resulted in the establishment of the County's top 10 priorities and goals, which will serve to focus the efforts of County staff moving forward

- Completed the recruitment and hiring of a new Human Resources Director, enabling better HR service to County departments and relieving the CAO's Office of supervision of the Department
- Implemented an "Executive Team" concept where department heads meet regularly to develop collaborative approaches to implementing County goals and strategies for completing objectives
- 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

The County Administrative Office goals for FY 2017-18 include:

- In conjunction with the Health and Human Services Department and the Sheriff's Office, develop recommendations for the Board of Supervisors to implement a long term homeless management plan
- Complete a countywide facilities master plan in pursuit of a strategy for consolidation of County programs and services
- Conduct a thorough review of the County's existing marijuana cultivation ordinance and recommend potential revisions

- Increase public communications and outreach opportunities
- Resolve outstanding land use issues at the Sutter County Airport
- Recruit to fill the vacant Emergency Operations Manager position and provide sufficient support to the Emergency Services function
- Continue collaborating with the Counties of Yuba and Colusa toward the design and construction of the Tri-County Regional Juvenile Rehabilitation Facility

Capital assets are recommended at \$35,000 for the purchase of a new vehicle, effective July 1, 2017

Use of Fund Balance

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

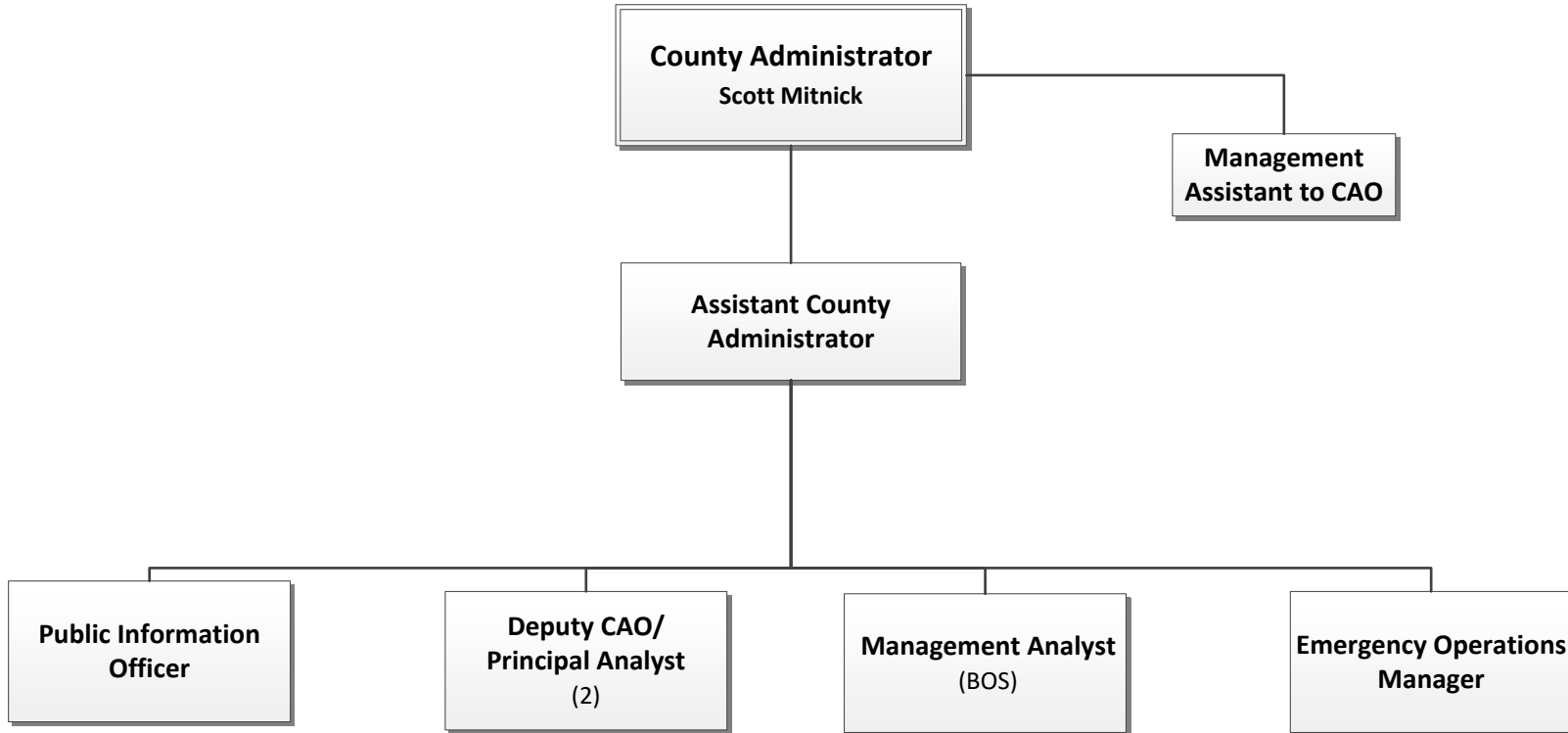
Recommended Budget

This budget is recommended at \$1,274,490. The General Fund provides 100% of the financing for this budget unit, and is increased by \$225,359 (21.5%) over FY 2016-17. A portion of the costs for this budget unit are recouped through the annual A-87 Cost Plan.

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**County Administrative Office
FY 2017-2018**

Recommended



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

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 1103	
Unit Title: NON-DEPARTMENTAL EXPENSES					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	335,972	228,218	352,150	336,150	-4.5
OTHER CHARGES	1,500,596	1,083,031	1,393,341	578,500	-58.5
INTRAFUND TRANSFERS	-4,968	-4,000	-5,000	-5,000	0.0
INCREASES IN RESERVES	0	0	107,418	5,000	-95.3
OTHER FINANCING USES	147	1,875,971	152	158	3.9
NET BUDGET	1,831,747	3,183,220	1,848,061	914,808	-50.5
REVENUE					
CHARGES FOR SERVICES	39,861	39,861	39,861	39,861	0.0
CANCELLATION OF OBLIGATED FB	0	0	3,500	0	-100.0
TOTAL OTHER REVENUE	39,861	39,861	43,361	39,861	-8.1
UNREIMBURSED COSTS	1,791,886	3,143,359	1,804,700	874,947	-51.5
ALLOCATED POSITIONS	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) Decrease in Contribution to Other Agencies due to reduction in PARS pension prefunding
- (\$313,500) Decrease in Interfund Miscellaneous Transfer

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)

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.

Recommended Budget

This budget is recommended at \$914,808 which is a decrease of \$933,253 (50.5%) compared to FY 2016-17. The General Fund provides 95.6% of the financing for this budget unit and decreased by \$929,753 (51.5%) compared to FY 2016-17.

Audit Fees are recommended at \$85,000 for annual Independent Audit costs. An RFP is anticipated to be issued early in FY 2017-18 to establish a new audit contract.

The Professional and Specialized Services account is recommended at \$113,500, 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 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 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.

The Contribution to Other Agencies account reflects \$500,000 anticipated to be invested with Public Agency Retirement Services (PARS). In FY 2016-17, \$1,000,000 was invested with PARS. 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.

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.

Use of Fund Balance

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.
- \$0 is recommended to be placed in the Committed Fund Balance - OPEB account (#31227). This funding mechanism was established in FY 2012-13. This Committed Fund Balance account will be considered during FY 2017-18 discussions of the staff Finance Committee.

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

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 1104	
Unit Title: PERSONNEL TRANSITION COSTS					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	0	0	0	500,000	100.0
NET BUDGET	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>100.0</u>
REVENUE					
TOTAL OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
UNREIMBURSED COSTS	0	0	0	500,000	100.0
ALLOCATED POSITIONS	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.

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

Recommended Budget

This budget is recommended at \$500,000. It is recommended that the costs associated with this budget unit be funded with the Cancellation of Obligated Fund Balance from the General Revenues (1-209) budget unit, from the Committed Fund Balance for Capital Projects (#31265).

Major Budget Changes

Salaries & Benefits

- \$500,000 Funding for General Fund costs related to VERIP

County Administrative Office General Revenues (1-209)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL					Dept: 1209
Unit Title: GENERAL REVENUES					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	10,081	97,570	651,085	28,432	-95.6
INTRAFUND TRANSFERS	-417,164	-484,629	-484,629	-643,743	32.8
INCREASES IN RESERVES	0	0	3,228,012	300,000	-90.7
NET BUDGET	<u>-407,083</u>	<u>-387,059</u>	<u>3,394,468</u>	<u>-315,311</u>	<u>-109.3</u>
REVENUE					
FINES, FORFEITURES, PENALTIES	38,316,581	35,145,210	37,642,304	39,940,860	6.1
RESIDUAL EQUITY TRANSFER IN	386	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	3,933,628	3,067,896	-22.0
UNDESIGNATED FUND BALANCE	6,454,306	12,960,584	7,852,020	6,770,065	-13.8
TOTAL OTHER REVENUE	<u>44,771,273</u>	<u>48,105,794</u>	<u>49,427,952</u>	<u>49,778,821</u>	<u>0.7</u>
UNREIMBURSED COSTS	-45,178,356	-48,492,853	-46,033,484	-50,094,132	8.8
ALLOCATED POSITIONS	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

- \$850,000 Increase in secured property tax
- (\$70,000) Decrease in current unsecured property tax
- \$140,000 Increase in property tax in-lieu vehicle license fee
- (\$90,000) Decrease in Penalty and Cost fees on Delinquent Taxes
- \$150,000 Increase in Interest on Delinquent Tax
- \$162,676 Increase in Sales and Use Taxes

County Administrative Office General Revenues (1-209)

Scott Mitnick, County Administrator

- (\$50,000) Decrease in franchise fee revenue
- \$663,413 Increase in Interfund Jail Medical
- \$673,409 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) is \$50,422,564, which is an increase of \$509,983 (1.0%) compared to the FY 2016-17 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 \$850,000; and (2) an increase in A-87 Overhead revenue from General Fund and Non-General Fund Departments of \$832,523.

The County's three major General Revenues have traditionally been property tax, sales tax, and motor vehicle in-lieu payments from the State. 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.

As in FY 2016-17, for FY 2017-18, the In-Lieu Local Sales and Use Tax account has been budgeted at \$0, while the Sales and Use Taxes account has been increased by \$162,676. These changes have been implemented due to the end of the Triple Flip and the return of the full 1% Bradley-Burns local tax rate.

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 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,

County Administrative Office General Revenues (1-209)

Scott Mitnick, County Administrator

the amount received in the Property Tax – Secured account.

For FY 2017-18, 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 \$25.32 million. This represents a combined increase of \$950,000, or 3.89%, from the FY 2016-17 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 between 2% and 3% over FY 2016-17 actual receipts. The Property Tax Current Secured account, which is the largest single property tax-related account, is budgeted to increase by \$850,000 (6.2%) over FY 2016-17 projections.

The Auditor-Controller's Office has provided the County Administrative Office with estimates indicating that Property Tax for Secured, Supplemental, Unsecured and Prior Unsecured revenues will increase for FY 2017-18, while Property Tax In-Lieu-Vehicle License Fee will decrease. As mentioned previously, these estimates were developed jointly and agreed upon by the Auditor-Controller's Office and County Administrator's Office.

Sales tax based revenues declined substantially in FY 2008-09 and FY 2009-10;

however, the decline in sales tax revenues appears to have leveled off starting with FY 2011-12. Sales and Use Tax remained flat from FY 2013-14 through FY 2015-16. Due to the ending of the Triple Flip, it was difficult to project Sales and Use Tax for FY 2016-17. The FY 2016-17 Adopted Budget included approximately \$3.34 million for Sales and Use Tax. Current projections are \$3.4 million. Based upon current year projections and data from HdL, FY 2017-18 Sales and Use Tax is recommended at \$3.5 million.

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 three years. Total franchise fee revenue is budgeted at \$1.2 million, a decrease of \$50,000 (4%) compared to FY 2016-17.

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 revenue has decreased by nearly \$100,000. The court-related revenue in the Trial Court (2-109) budget unit has decreased by approximately \$130,000. 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 are reviewing the issue. County staff plan to meet with Superior Court staff to review and discuss the issue and it is

County Administrative Office General Revenues (1-209)

Scott Mitnick, County Administrator

likely the County will have the system audited to ensure revenues are being properly distributed.

The estimated available Fund Balance from FY 2017-18 is approximately \$6.77 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 a decrease of approximately \$1.08 million from the amount that was budgeted to be available in the FY 2016-17 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 2017-18 to offset the loss of that revenue source. The remaining fund balance will be \$102,283, meaning the current use of this revenue source, unless replenished, will no longer be available after FY 2019-20.

It is recommended that \$401,300 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be cancelled to cover the cost of the following vehicles:

- \$225,000 for three (3) replacement patrol vehicles for the Sheriff's Office (2-201)
- \$133,500 for three (3) replacement administrative vehicles for the Sheriff's Office (2-201)
- \$24,500 for one (1) replacement vehicle for the Probation Department (2-304)
- \$18,300 to pay the General Fund portion (60%) of a vehicle for the Agricultural Commissioner (2-601) budget unit

It is recommended that \$500,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be cancelled to invest in Public Agency Retirement Services (PARS) in the Non-Departmental Expenses (1-103) budget unit.

It is recommended that \$673,695 held in the Committed Fund Balance Designated for Capital Projects account (#31265) be cancelled in FY 2017-18 to fund the cost of General Fund projects in the Capital Improvement Projects (1-801) budget unit.

County Administrative Office General Revenues (1-209)

Scott Mitnick, County Administrator

It is recommended that \$42,220 held in the Committed Fund Balance Designated for Capital Projects account (#31265) be cancelled in FY 2017-18 to fund the cost of General Fund projects in the Building Maintenance (1-700) budget unit.

It is recommended that \$45,000 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 one-time expenses for development and water management related contracts. This expenditure, which is budgeted each year, is included in the Development Services Planning and Building (2-724) budget unit; funds are available for use only for the specified purposes. This continues to be recommended due to the Sustainable Groundwater Management Act and other water-related studies that may be necessary.

It is recommended that \$300,000 held in the General Fund's Committed Fund Balance Designated for Disaster Expense account (#31250) be moved to the Committed Fund Balance for Capital Projects (#31265).

It is recommended that \$62,750 held in the General Fund's Committed Fund Balance Designated for Telephone Replacement account (#31214) be cancelled to cover the costs of telephone system replacements for the Auditor-Controller's Office, the General Services Department, the Emergency Operations Center, and the County Libraries in Yuba City and the Town of Sutter.

It is recommended that \$49,879 held in the General Fund's Committed Fund Balance Designated for Insurance account (#31226) be cancelled to offset one-time General Fund

costs associated with insurance enhancements in the Employee Wellness Fund (4-595).

It is recommended that \$90,000 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 2017-18. 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 \$171,755 and will be reduced to \$81,755 at the end of FY 2017-18.

It is recommended that \$52,902 held in the Committed Fund Balance for Transient Occupancy Tax account (#31245) be cancelled in FY 2017-18 to fund the repair of the roof of Whiteaker Hall and surveillance systems at Boyd's Pump and Tisdale boat launches. This amount also includes \$2,500 within the Non-Departmental Expenses (1-103) budget unit as a contribution to the newly established Yuba-Sutter Tourism Improvement District.

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 \$199,000 held in the Committed Fund Balance for Future Vehicle

County Administrative Office General Revenues (1-209)

Scott Mitnick, County Administrator

Replacement account (#31209) be cancelled in FY 2017-18 to fund the purchase of General Fund vehicles.

It is recommended that \$500,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be cancelled in FY 2017-18 to fund one-time costs associated with the Voluntary Early Retirement Incentive Program.

This year, no Obligated Fund Balance monies are recommended to be liquidated to meet on-going financing requirements.

The total Cancellation of Obligated Fund Balance, from all accounts, in the General Revenues budget unit for FY 2017-18 is recommended at \$3,067,896.

County Administrative Office Contingency (9-900)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL Unit Title: CONTINGENCY				Dept: 9900	
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
PROVISIONS FOR CONTINGENCIES	0	0	858,112	700,000	-18.4
NET BUDGET	0	0	858,112	700,000	-18.4
UNREIMBURSED COSTS	0	0	858,112	700,000	-18.4
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.

As of June 1, 2017, the Adjusted Budget for FY 2016-17 shows \$710,244 available instead of the \$858,112 originally recommended for that fiscal year. 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.

County Administrative Office Contingency (9-900)

Scott Mitnick, County Administrator

Recommended Budget

The recommended Appropriation for Contingency is \$700,000 and is decreased by \$158,112 (18.4%) when compared to FY 2016-17.

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 2017-2018					
Fund: 0015 - PUBLIC SAFETY					
Unit Title: EMERGENCY SERVICES					Dept: 2401
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	91,699	89,297	142,627	165,444	16.0
SERVICES AND SUPPLIES	21,372	87,507	52,601	103,720	97.2
OTHER CHARGES	119,237	38,706	159,053	201,187	26.5
CAPITAL ASSETS	0	0	0	12,750	100.0
INTRAFUND TRANSFERS	0	0	39,312	30,500	-22.4
OTHER FINANCING USES	466	435	303	44,024	14,429.4
NET BUDGET	<u>232,774</u>	<u>215,945</u>	<u>393,896</u>	<u>557,625</u>	<u>41.6</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	92,959	184,250	282,501	411,970	45.8
TOTAL OTHER REVENUE	<u>92,959</u>	<u>184,250</u>	<u>282,501</u>	<u>411,970</u>	<u>45.8</u>
UNREIMBURSED COSTS	139,815	31,695	111,395	145,655	30.8
ALLOCATED POSITIONS	1.20	1.20	0.90	1.20	33.3

Purpose

Emergency Services is responsible for activities associated with the planning, response, and recovery from natural and man-made emergencies/disasters throughout the County, and for the coordination of those activities with other local agencies, the California Governor's Office of Emergency Services (CalOES), and the Federal Emergency Management Agency (FEMA).

Major Budget Changes

Salaries & Benefits

- \$133,560 Increase due to addition of one (1.0 FTE) Emergency Operations Manager position during FY 2016-17
- (\$113,073) Decrease due to elimination of one (0.7 FTE) allocated to

this budget unit) Emergency Operations and Loss Prevention Manager position during FY 2016-17

Services & Supplies

- \$18,800 Increase in Professional and Specialized Services for consultant contract
- \$27,000 Increase in Special Departmental Expense

Other Charges

- \$64,000 Increase in Contribution Other Agency - Yuba City
- (\$24,000) Decrease in Interfund Transfer Out

Capital Assets

- \$12,750 Replacement of telephone system
- \$129,469 Increase in Federal Grant and Fed Other Aid

Program Discussion

The Emergency Management Division is responsible for developing and maintaining plans in preparation for emergencies, assisting in the coordination of responses to emergencies, and pursuing assistance in the process of recovery from emergencies. This includes the incorporation of the National Incident Management System (NIMS), the National Response Framework (NRF) and the Standardized Emergency Management System into these plans. It acts as the primary liaison between the State and the County for general mutual aid purposes (law enforcement and fire having their own mutual aid systems), and administers related grant programs.

As the local Operational Area Coordinator, the Emergency Operations (EOM) coordinates and/or provides training to emergency operations personnel, and disaster services workers to ensure preparedness. The Operational Area Coordinator assists the cities of Yuba City and Live Oak, Special Districts, and Private/Non-Profit Organizations with emergency mitigation, preparedness, response, planning, and recovery activities.

During FY 2016-17, the Board of Supervisors authorized the addition of a full time (1.0 FTE) Emergency Operations Manager position to the Emergency Services budget unit, while eliminating the vacant Emergency Operations and Loss Prevention

Manager position. The Emergency Operations Manager position was restored to provide full time expert emergency operations services. Duties include revision and updating of all emergency related policies, procedures and plans. Countywide training will also be a top priority for the successful candidate. Sutter County is currently beginning the recruitment process and plans on having the position filled during the summer of 2017.

There are currently two active programs within the Emergency Management Division: Administration and Grants Management.

Administration

The Emergency Operations Manager coordinates training and operational exercises for County personnel, develops public awareness programs in conjunction with the County Public Information Officer, and develops the basis for cooperation with other jurisdictions in preparing for the response to emergency situations.

Management of identified countywide safety efforts, which overlap with countywide emergency management and communication duties, was added to this program during FY 2014-15. For FY 2017-18, safety duties are being shifted back to the Human Resources Department.

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 a disaster.

Current grants include:

County Administrative Office Emergency Services (2-401)

Scott Mitnick, County Administrator

Emergency Management Performance Grant (EMPG) - \$144,904

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 (HSGP) – \$172,876 has been budgeted in FY 2017-18 for purchases to be made by the City of Yuba City Police and Fire Departments, Sutter County Public Health, Sutter County Fire and Sutter County Sheriff and Sutter County OEM. There are no related General Fund Costs. Some items have been re-budgeted into FY 2017-18. Jurisdictions have three years to use the funding.

Recommended Budget

This budget is recommended at \$557,625 which is an increase of \$163,729 (41.6%) over FY 2016-17. This is an increase of \$34,260 (30.8%) over FY 2016-17. This increase is primarily related to the addition of the Emergency Operations Manager position and elimination of the Emergency Operations and Loss Prevention Manager position in FY 2016-17.

For FY 2017-18, Emergency Services is staffed by a full time (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.

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

Purpose

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

Renewed efforts are being made to create a consolidated location for the Health and Human Services Department functions. It is anticipated that significant progress will be seen during the 2017-18 fiscal year.

**Major Budget Changes &
Program Discussions**

Opterra Energy Efficiency Project 1-803

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

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 (15) 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.

Jail Expansion Project 1-807

This budget unit, 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 for the County, which will span several years. The purpose of the project is to expand the capacity of the facility by 42 beds, and is made feasible due to \$9.7 million in lease-revenue bond-financing from the State.

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

The Jail Expansion Project was originally established as budget unit 1-701 within the General Fund. During FY 2016-17, following discussions between the County Administrative Office, the Auditor-Controller's Office and the Development Services Department, this project was transferred to budget unit 1-807 within the Capital Projects Fund.

Human Services Building Project 1-806

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

**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, Marysville, California. 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 is scheduled to begin in July of 2017 and end in March of 2019.

Recommended Budgets

Opterra Energy Efficiency Project 1-803

This budget is recommended at \$683,284. The recommendation includes the principal and interest payment amount due for FY 2017-18.

Human Services Building Project 1-806

This budget is recommended at \$0 for FY 2017-18. Once project costs are established, staff will present recommended budget amendments to the Board of Supervisors for consideration.

Jail Expansion Project 1-807

This budget is recommended at \$7,936,662.

The overall total project costs are currently estimated at \$13,854,880, of which \$9,741,000 will be reimbursed from State Grant Funding, approximately \$2.35 million will come from the County Criminal Justice Development Impact Fee Fund (0-102) and the remaining estimated \$1.76 million will be covered by County General Funds. To date,

\$1,304,217 has been transferred from the County Criminal Justice Development Impact Fee Fund (0-102). It is estimated that an additional \$432,353 will be transferred in FY 2016-17, leaving \$613,087 to transfer in FY 2017-18 and requiring approximately \$1.27 million from County General Funds in FY 2017-18.

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 is recommended at \$800,000. In FY 2016-17, \$315,000 was budgeted as Sutter County's contribution.

Use of Fund Balances

Opterra Energy Efficiency Project 1-803

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

Human Services Building Project 1-806

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

Jail Expansion Project 1-807

This budget unit is within the Capital Projects Fund. This budget includes the use of \$613,087 from the Criminal Justice Development Impact Fee Fund and \$1,266,409 from the General Fund.

**County Administrative Office
Capital Projects Fund (0016)**

Scott Mitnick, County Administrator

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

for Juvenile Hall Construction (#31266)
within the Capital Projects Fund.

This budget unit includes a cancellation of
\$800,000 from the Committed Fund Balance

County Administrative Office
Capital Projects Fund (0016)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1803		
Unit Title: CHEVRON SOLAR					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	629,874	655,978	655,979	683,268	4.2
CAPITAL ASSETS	1,114,978	896,831	1,520,106	0	-100.0
INCREASES IN RESERVES	0	0	22	16	-27.3
NET BUDGET	<u>1,744,852</u>	<u>1,552,809</u>	<u>2,176,107</u>	<u>683,284</u>	<u>-68.6</u>
REVENUE					
REVENUE USE MONEY PROPERTY	9,539	7,770	0	0	0.0
OTHER FINANCING SOURCES	629,874	655,978	656,001	683,284	4.2
CANCELLATION OF OBLIGATED FB	0	0	1,520,106	0	-100.0
TOTAL OTHER REVENUE	<u>639,413</u>	<u>663,748</u>	<u>2,176,107</u>	<u>683,284</u>	<u>-68.6</u>
UNREIMBURSED COSTS	1,105,439	889,061	0	0	0.0
ALLOCATED POSITIONS	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 2017-2018					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1806		
Unit Title: HUMAN SERVICES BUILDING					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	16,135	2,550	0	0	0.0
NET BUDGET	<u>16,135</u>	<u>2,550</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
REVENUE					
CHARGES FOR SERVICES	16,135	0	0	0	0.0
TOTAL OTHER REVENUE	<u>16,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
UNREIMBURSED COSTS	0	2,550	0	0	0.0
ALLOCATED POSITIONS	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 2017-2018					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: JAIL EXPANSION		Dept: 1807			
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	0	402,704	0	7,886,649	100.0
OTHER CHARGES	0	0	0	50,013	100.0
OTHER FINANCING USES	0	1,304,571	0	0	0.0
NET BUDGET	<u>0</u>	<u>1,707,275</u>	<u>0</u>	<u>7,936,662</u>	<u>100.0</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	0	0	0	6,057,166	100.0
OTHER FINANCING SOURCES	0	2,198,458	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	1,879,496	100.0
TOTAL OTHER REVENUE	<u>0</u>	<u>2,198,458</u>	<u>0</u>	<u>7,936,662</u>	<u>100.0</u>
UNREIMBURSED COSTS	0	-491,183	0	0	0.0
ALLOCATED POSITIONS	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 2017-2018					
Fund: 0016 - CAPITAL PROJECTS				Dept: 1808	
Unit Title: TRI CO JUVENILE HALL CONSTRUCT					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	0	16,365	0	800,000	100.0
OTHER FINANCING USES	0	220,723	0	0	0.0
NET BUDGET	<u>0</u>	<u>237,088</u>	<u>0</u>	<u>800,000</u>	<u>100.0</u>
REVENUE					
OTHER FINANCING SOURCES	0	1,518,323	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	800,000	100.0
TOTAL OTHER REVENUE	<u>0</u>	<u>1,518,323</u>	<u>0</u>	<u>800,000</u>	<u>100.0</u>
UNREIMBURSED COSTS	0	-1,281,235	0	0	0.0
ALLOCATED POSITIONS	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 2017-2018					
Fund: 0020 - DEBT SERVICES				Dept: 1210	
Unit Title: KYOCERA DEBT SERVICE					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	90,299	82,722	0	90,339	100.0
NET BUDGET	90,299	82,722	0	90,339	100.0
REVENUE					
OTHER FINANCING SOURCES	90,299	67,707	0	90,339	100.0
TOTAL OTHER REVENUE	90,299	67,707	0	90,339	100.0
UNREIMBURSED COSTS	0	15,015	0	0	0.0
ALLOCATED POSITIONS	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.

Major Budget Changes

This is the first year a budget has been prepared in this budget unit; however, there are no major budget changes for FY 2017-18.

Program Discussion

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

Recommended Budget

This budget is recommended at \$90,339.

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 2017-2018					
Fund: 0014 - TRIAL COURT Unit Title: TRIAL COURTS-GENERAL			Dept: 2110		
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
NET BUDGET	0	0	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	-2,542	-864	0	0	0.0
CHARGES FOR SERVICES	3,346,542	3,800,000	4,074,579	4,553,866	11.8
TOTAL OTHER REVENUE	3,344,000	3,799,136	4,074,579	4,553,866	11.8
UNREIMBURSED COSTS	-3,344,000	-3,799,136	-4,074,579	-4,553,866	11.8
ALLOCATED POSITIONS	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

- \$479,287 Increase in Interfund General Fund cost

Program Discussion/ Recommended Budget

The recommended General Fund Contribution is \$4,553,866, which is an increase of \$479,287 (11.8%) over FY 2016-17. 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 2017-2018					
Fund: 0001 - GENERAL				Dept: 2114	
Unit Title: TRIAL COURT-COUNTY SHARE					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	3,346,542	3,800,000	4,074,579	4,553,866	11.8
NET BUDGET	3,346,542	3,800,000	4,074,579	4,553,866	11.8
UNREIMBURSED COSTS	3,346,542	3,800,000	4,074,579	4,553,866	11.8
ALLOCATED POSITIONS	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

- \$479,287 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 \$4,553,866, which is an increase of \$479,287 (11.8%) over FY 2016-17.

County Share Budgets

Public Safety - General (2-210)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0015 - PUBLIC SAFETY Unit Title: PUBLIC SAFETY-GENERAL			Dept: 2210		
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
NET BUDGET	0	0	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	-21,179	-8,576	0	0	0.0
CHARGES FOR SERVICES	21,974,150	17,432,361	24,814,532	26,928,034	8.5
TOTAL OTHER REVENUE	21,952,971	17,423,785	24,814,532	26,928,034	8.5
UNREIMBURSED COSTS	-21,952,971	-17,423,785	-24,814,532	-26,928,034	8.5
ALLOCATED POSITIONS	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

- \$1,563,502 Increase in Interfund General Fund Cost
- \$550,000 Increase in Interfund Transfer In-Special Revenue from the Public Safety Augmentation Fund (0-282)

Program Discussion/ Recommended Budget

The Revenue for this budget is recommended at \$26,928,034, which is an increase of \$2,113,502 (8.5%) over FY 2016-17. The recommended General Fund contribution is \$18,978,034, which is an increase of \$1,563,502 (8.98%) over FY 2016-17.

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 \$7.95 million for FY 2017-18. 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 2017-18.

In FY 2017-18, the General Fund is budgeted to contribute approximately \$19 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 \$1,563,502.

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

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 (2-215)

Scott Mitnick, County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 2215	
Unit Title: PUBLIC SAFETY-COUNTY SHARE					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	14,400,252	12,100,000	17,414,532	18,978,034	9.0
NET BUDGET	14,400,252	12,100,000	17,414,532	18,978,034	9.0
UNREIMBURSED COSTS	14,400,252	12,100,000	17,414,532	18,978,034	9.0
ALLOCATED POSITIONS	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

- \$1,563,502 Increase in Interfund Public Safety Costs

Program Discussion/ Recommended Budget

This budget is recommended at \$18,978,034, which is an increase of \$1,563,502 (9.0%) over FY 2016-17. 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 2017-2018					
Fund: 0012 - HEALTH					Dept: 4110
Unit Title: HEALTH CARE-GENERAL					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
NET BUDGET	0	0	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	5,865	1,939	3,000	3,000	0.0
INTERGOVERNMENTAL REVENUES	0	0	0	90,000	100.0
CHARGES FOR SERVICES	4,721,561	4,466,149	6,258,186	7,293,239	16.5
TOTAL OTHER REVENUE	4,727,426	4,468,088	6,261,186	7,386,239	18.0
UNREIMBURSED COSTS	-4,727,426	-4,468,088	-6,261,186	-7,386,239	18.0
ALLOCATED POSITIONS	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

- \$54,237 Increase in Interfund MVIL Transfer
- (\$103,963) Decrease in Interfund Transfer In- State
- \$1,084,779 Increase in Interfund General Fund Cost
- \$90,000 Increase in SB910 Case Management revenue

Program Discussion/ Recommended Budget

This budget is recommended at \$7,386,239 which is an increase of \$1,125,053 (18.0%) over FY 2016-17.

County Share Budgets

Health Care - General (4-110)

Scott Mitnick, County Administrator

The County's contribution to the Health Fund is recommended at \$3,456,133. 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 compliance with any other statutory Maintenance of Effort provisions. After these deductions, the net General Fund contribution to the Health Fund equals \$2,593,122.

New this year, SB910 revenue has been moved to this budget unit from the Public Health (4-103) budget unit. The Health and Human Services Department is making a renewed effort to pursue Medi-Cal 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 \$3,837,106, which is an increase of \$54,237 (1.4%) over FY 2016-17.

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 2017-2018					
Fund: 0001 - GENERAL				Dept: 4112	
Unit Title: HEALTH-COUNTY SHARE					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	4,130,352	4,466,149	6,154,223	7,293,239	18.5
NET BUDGET	4,130,352	4,466,149	6,154,223	7,293,239	18.5
REVENUE					
INTERGOVERNMENTAL REVENUES	3,398,737	3,591,097	3,782,869	3,837,106	1.4
TOTAL OTHER REVENUE	3,398,737	3,591,097	3,782,869	3,837,106	1.4
UNREIMBURSED COSTS	731,615	875,052	2,371,354	3,456,133	45.7
ALLOCATED POSITIONS	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

- \$1,084,779 Increase in Interfund Health Cost

Program Discussion/ Recommended Budget

This budget is recommended at \$7,293,239.

The County’s General Fund contribution to the Health Fund is recommended at \$3,456,133, an increase of \$1,084,779 (45.7%) over FY 2016-17. 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)

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 \$2,593,112.

MVIL Realignment revenues are recommended at \$3,837,106, which is an increase of \$54,237 (1.4%) over FY 2016-17. 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 2017-18 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 2017-2018					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: WELFARE/SOCIAL SERVICES-GENRL					Dept: 5110
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
NET BUDGET	0	0	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	10,667	-11,518	0	0	0.0
CHARGES FOR SERVICES	2,377,186	1,540,720	5,009,072	5,715,870	14.1
TOTAL OTHER REVENUE	2,387,853	1,529,202	5,009,072	5,715,870	14.1
UNREIMBURSED COSTS	-2,387,853	-1,529,202	-5,009,072	-5,715,870	14.1
ALLOCATED POSITIONS	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 Special Revenue 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

- \$707,798 Increase in Interfund Transfer In- State

Program Discussion/ Recommended Budget

The recommended revenue is \$5,715,870, which is an increase of \$706,798 (14.1%) over FY 2016-17.

The recommended amount for the sales tax portion of the SSRR, which, by statute, is first deposited to the Welfare and Social Services Realignment Fund, is recommended at \$5,051,870. This is an increase of \$707,798 over FY 2016-17 and is attributable to the increase in unreimbursed cost of the budget units within the Welfare and Social Services fund as well as AB85.

County Share Budgets

Welfare/Social Services General (5-110)

Scott Mitnick, County Administrator

The recommended budget for the MVIL portion of the SSRR is \$215,000, which is a decrease of \$1,000 compared to FY 2016-17. 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 2017-2018					
Fund: 0001 - GENERAL				Dept: 5113	
Unit Title: WELFARE-COUNTY SHARE					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	639,656	616,058	665,000	664,000	-0.2
NET BUDGET	639,656	616,058	665,000	664,000	-0.2
REVENUE					
INTERGOVERNMENTAL REVENUES	190,656	183,697	216,000	215,000	-0.5
TOTAL OTHER REVENUE	190,656	183,697	216,000	215,000	-0.5
UNREIMBURSED COSTS	449,000	432,361	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 Fund (0-248).

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

Major Budget Changes

There are no major budget changes for FY 2017-18.

Program Discussion/ Recommended Budget

The recommended budget is \$664,000 which is a decrease of \$1,000 (0.2%) compared to FY 2016-17. The Unreimbursed Cost of this budget unit represents the County share of all recommended budgets in the Welfare/Social Services 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 OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL Unit Title: CLERK OF THE BOARD			Dept: 1105		
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	141,058	139,957	155,761	187,391	20.3
SERVICES AND SUPPLIES	8,385	5,920	10,880	11,625	6.8
OTHER CHARGES	9,513	2,401	10,055	12,725	26.6
INTRAFUND TRANSFERS	1,449	53	1,503	53	-96.5
OTHER FINANCING USES	1,319	1,243	907	1,392	53.5
NET BUDGET	161,724	149,574	179,106	213,186	19.0
REVENUE					
FINES, FORFEITURES, PENALTIES	850	750	750	750	0.0
CHARGES FOR SERVICES	1,050	37	1,000	50	-95.0
MISCELLANEOUS REVENUES	11	22	0	0	0.0
TOTAL OTHER REVENUE	1,911	809	1,750	800	-54.3
UNREIMBURSED COSTS	159,813	148,765	177,356	212,386	19.8
ALLOCATED POSITIONS	1.68	1.68	1.68	1.95	16.1

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, and maintains all minutes and records of the Board of Supervisors, the Assessment Appeals Board, and other Board functions.

Major Budget Changes

Salaries & Benefits

- \$ 7,107 General increase due to negotiated Salaries and Benefits
- \$ 22,882 Increase related to the promotion of a Board Clerk I to

a Board Clerk II and increasing this position from 0.5 FTE to 0.75 FTE effective July 1, 2017

- \$ 1,641 Increase related to the increase of an Accountant I from part-time (0.6 FTE) to full time (1.0 FTE) effective July 1, 2017 (0.05 FTE is allocated to this budget unit)

Program Discussion

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

Regular public Board meetings are most commonly held on the second and fourth Tuesdays of each month at 3:00 p.m.

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

Donna M. Johnston, Clerk-Recorder

Recommended Budget

This budget is recommended at \$213,186, which is an increase of \$34,080 (19.0%) over FY 2016-17. The General Fund provides 99.6% of the financing for this budget unit, and is increased by \$35,030 (19.8%) over FY 2016-17.

It is recommended that a flexibly-staffed Board Clerk position be promoted from a Board Clerk I to a Board Clerk II and increased from 0.5 FTE to 0.75 FTE, effective July 1, 2017. This will enable improved office and meeting coverage by staff within the Clerk of the Board and County Administrative offices.

It is also recommended that, effective July 1, 2017, a 0.6 FTE Accountant I position be increased to a full-time (1.0 FTE) position, of which, 0.05 FTE is allocated within the Clerk of the Board budget unit. This position is critical to the overall operation of the Clerk-

Recorder/Elections budget units. This position, due to being less than full-time has seen significant turnover, five different employees, throughout the past several years. Increasing this position to full-time will enable recruitment of a greater number of qualified applicants.

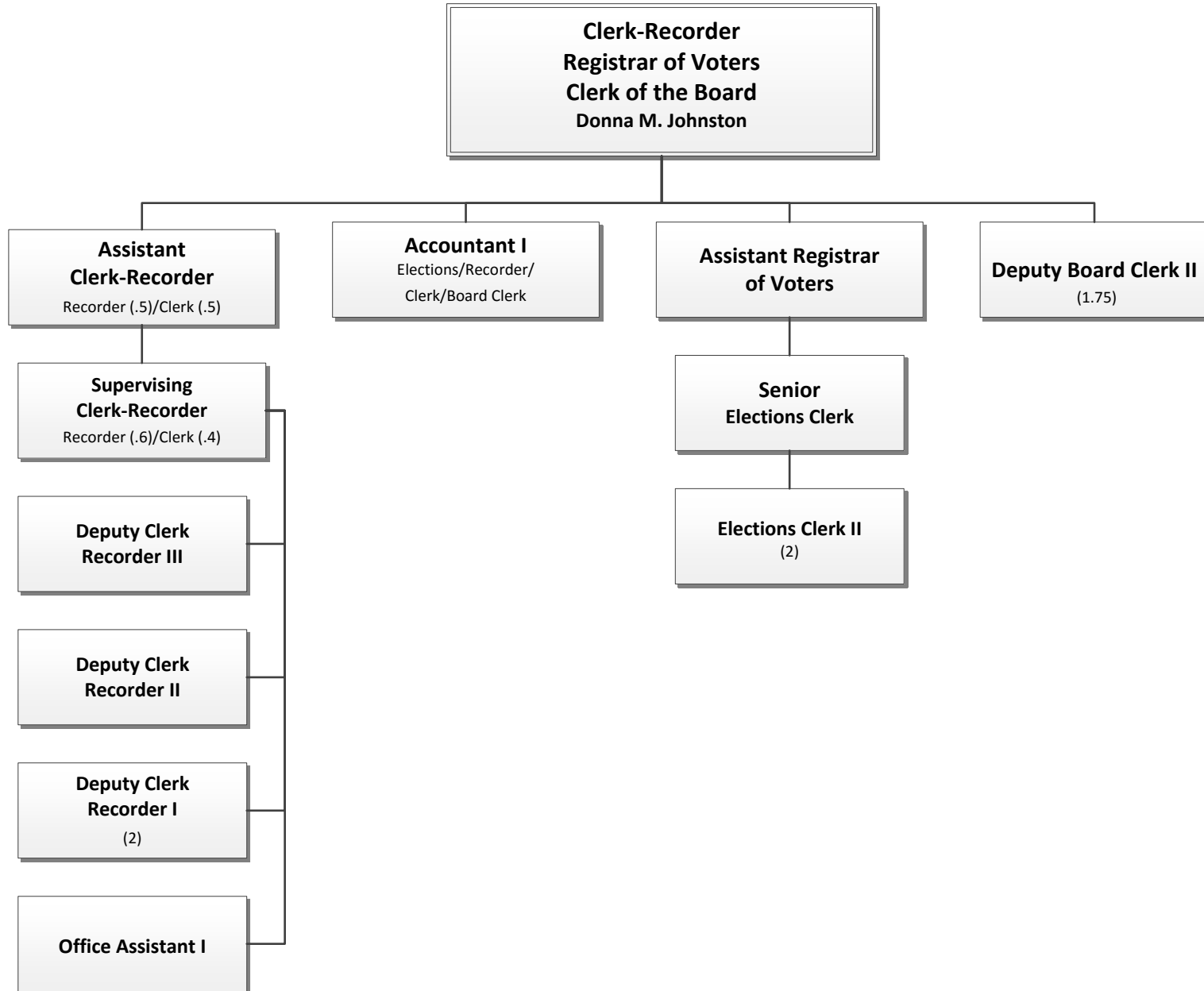
Use of Fund Balance

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 2017-2018**

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL					
Unit Title: ELECTIONS					Dept: 1502
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	458,113	425,609	475,241	519,604	9.3
SERVICES AND SUPPLIES	221,514	245,678	323,375	330,834	2.3
OTHER CHARGES	45,034	7,257	54,085	54,183	0.2
INTRAFUND TRANSFERS	12,804	1,141	7,508	1,063	-85.8
OTHER FINANCING USES	8,221	8,136	7,052	8,803	24.8
NET BUDGET	745,686	687,821	867,261	914,487	5.4
REVENUE					
INTERGOVERNMENTAL REVENUES	28,733	42,141	12,200	42,200	245.9
CHARGES FOR SERVICES	10,904	24,419	65,600	85,600	30.5
MISCELLANEOUS REVENUES	1,767	2,106	1,000	2,000	100.0
OTHER FINANCING SOURCES	568	0	0	0	0.0
TOTAL OTHER REVENUE	41,972	68,666	78,800	129,800	64.7
UNREIMBURSED COSTS	703,714	619,155	788,461	784,687	-0.5
ALLOCATED POSITIONS	4.83	4.83	4.83	4.85	0.4

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

Salaries & Benefits

- \$12,876 General increase due to negotiated Salaries and Benefits
- \$11,487 Increase related to the increase of an Accountant I from part-time (0.6 FTE) to full time (1.0 FTE) effective July 1, 2017 (0.35 FTE is allocated to this budget unit)
- \$20,000 Increase in Extra Help for the Gubernatorial Primary Election

Revenues

- \$20,000 Increase in revenue due to anticipated election services cost reimbursement
- \$30,000 Increase in State Grant

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 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 June 2018 Gubernatorial Primary Election.

Goals for FY 2017-18 in addition to the primary goal of conducting the election, the possibility of conducting the June election pursuant to Senate Bill 450; also increasing voter registration, and online voter services.

Recommended Budget

This budget is recommended at \$914,487, which is an increase of \$47,226 (5.4%) over FY 2016-17. The General Fund provides 85.8% of the financing for this budget unit, and is decreased by \$3,774 (0.5%) compared to FY 2016-17.

It is recommended that, effective July 1, 2017, the 0.6 FTE Accountant I position be increased to a full-time (1.0 FTE) position, of which, 0.35 FTE is allocated within the Elections budget unit. This position is critical to the overall operation of the Clerk-Recorder/Elections budget units. This position, due to being less than full-time has seen significant turnover, five different employees, throughout the past several years. Increasing this position to full-time will enable recruitment of a greater number of qualified applicants.

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 an 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 2017-2018					
Fund: 0001 - GENERAL					Dept: 2706
Unit Title: RECORDER					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	326,282	269,178	361,516	379,998	5.1
SERVICES AND SUPPLIES	53,798	69,533	189,060	236,876	25.3
OTHER CHARGES	33,328	6,301	35,724	46,065	28.9
CAPITAL ASSETS	0	9,347	0	0	0.0
INTRAFUND TRANSFERS	12,460	349	13,607	345	-97.5
OTHER FINANCING USES	9,239	9,045	7,563	9,858	30.3
NET BUDGET	435,107	363,753	607,470	673,142	10.8
REVENUE					
LICENSES, PERMITS, FRANCHISES	0	32	0	0	0.0
CHARGES FOR SERVICES	398,298	346,904	558,950	614,440	9.9
TOTAL OTHER REVENUE	398,298	346,936	558,950	614,440	9.9
UNREIMBURSED COSTS	36,809	16,817	48,520	58,702	21.0
ALLOCATED POSITIONS	4.58	5.18	5.18	4.60	-11.2

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.

Major Budget Changes

Salaries & Benefits

- \$8,636 General increase due to negotiated Salaries and Benefits
- \$9,846 Increase related to the increase of an Accountant I from part-

time (0.6 FTE) to full time (1.0 FTE) effective July 1, 2017 (0.3 FTE is allocated to this budget unit)

Services & Supplies

- \$30,000 Increase in Professional/Specialized Services for completion of a mandatory social security truncation project
- \$17,000 Increase in Service and Supplies related to the establishment of direct billing and the elimination of several Interfund/Intrafund accounts

Other Charges

- \$9,434 Increase in Interfund Information Technology

Clerk-Recorder County Recorder (2-706)

Donna M. Johnston, Clerk-Recorder

charges as provided by the General Services Department

Intrafund Transfers

- (\$13,262) Decrease related to the establishment of direct billing and the elimination of several Interfund/Intrafund accounts

Revenues

- \$55,240 Increase in Interfund Transfer-in Special Revenue Funds to offset costs to complete the mandatory social security truncation project

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 Fund (0-237), which funds the cost of converting the document storage system to micrographics,
- Clerk/Recorder Upgrade 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 Fund (0-288), which funds the modernization of vital records operations,

- Social Security Truncation Fund (0-280), which funds the redaction of social security numbers on recorded documents, and
- E-Recording Fund (0-230), which funds infrastructure for electronic recording of documents.

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 \$673,142, which is an increase of \$65,672 (10.8%) over FY 2016-17. The General Fund provides 0.08% of the financing for this budget unit, and is increased by \$10,182 (21%) over FY 2016-17.

It is recommended that, effective July 1, 2017, the 0.6 FTE Accountant I position be increased to a full-time (1.0 FTE) position, of which, 0.30 FTE is allocated within the County Recorder budget unit. This position is critical to the overall operation of the Clerk-Recorder/Elections budget units. This position, due to being less than full-time has seen significant turnover, five different employees, throughout the past several years. Increasing this position to full-time will enable recruitment of a greater number of qualified applicants.

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 2017-2018					
Fund: 0001 - GENERAL					
Unit Title: COUNTY CLERK					Dept: 2710
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	233,369	234,705	256,443	275,514	7.4
SERVICES AND SUPPLIES	9,939	18,717	16,585	24,399	47.1
OTHER CHARGES	9,976	889	7,474	12,034	61.0
INTRAFUND TRANSFERS	5,563	132	4,275	138	-96.8
OTHER FINANCING USES	2,420	2,520	2,521	2,626	4.2
NET BUDGET	261,267	256,963	287,298	314,711	9.5
REVENUE					
LICENSES, PERMITS, FRANCHISES	21,438	18,458	21,000	20,000	-4.8
CHARGES FOR SERVICES	165,106	192,691	140,300	176,500	25.8
TOTAL OTHER REVENUE	186,544	211,149	161,300	196,500	21.8
UNREIMBURSED COSTS	74,723	45,814	125,998	118,211	-6.2
ALLOCATED POSITIONS	3.01	3.41	3.41	3.35	-1.8

Purpose

(0.3 FTE is allocated to this budget unit)

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.

Services & Supplies

- \$7,670 Increase primarily due to moving Postage costs into Services & Supplies from Intrafund Transfers

User Pay Revenues

- \$35,000 Increase due to increased Passport services and other current services

Major Budget Changes

Salaries & Benefits

- \$9,225 General increase due to negotiated Salaries and Benefits
- \$9,846 Increase related to the increase of an Accountant I from part-time (0.6 FTE) to full time (1.0 FTE) effective July 1, 2017

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)

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 \$314,711, which is an increase of \$27,413 (9.5%) over FY 2016-17. The General Fund provides 37.6% of the financing for this budget unit, and is decreased by \$7,787 (6.2%) compared to FY 2016-17.

It is recommended that, effective July 1, 2017, the 0.6 FTE Accountant I position be increased to a full-time (1.0 FTE) position, of which, 0.30 FTE is allocated within the County Clerk budget unit. This position is critical to the overall operation of the Clerk-

Recorder/Elections budget units. This position, due to being less than full-time has seen significant turnover, five different employees, throughout the past several years. Increasing this position to full-time will enable recruitment of a greater number of qualified applicants.

Use of Fund Balance

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

Clerk-Recorder
Domestic Violence (2-711)

Donna M. Johnston, Clerk-Recorder

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 2711	
Unit Title: DOMESTIC VIOLENCE CENTERS					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
OTHER CHARGES	28,350	14,560	25,000	25,000	0.0
NET BUDGET	28,350	14,560	25,000	25,000	0.0
REVENUE					
LICENSES, PERMITS, FRANCHISES	28,350	14,560	25,000	25,000	0.0
TOTAL OTHER REVENUE	28,350	14,560	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 this budget 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 2017-18.

Program Discussion

It is recommend that the Board of Supervisors continue to distribute the collected funds locally for local domestic violence programs.

Recommended Budget

This budget is recommended at \$25,000. 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.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL					Dept: 1301
Unit Title: COUNTY COUNSEL					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	991,265	920,697	1,018,747	1,078,114	5.8
SERVICES AND SUPPLIES	143,338	155,342	168,100	180,039	7.1
OTHER CHARGES	50,293	8,202	28,908	32,394	12.1
CAPITAL ASSETS	0	6,737	0	0	0.0
INTRAFUND TRANSFERS	3,092	305	4,180	298	-92.9
OTHER FINANCING USES	6,615	6,370	5,032	7,023	39.6
NET BUDGET	1,194,603	1,097,653	1,224,967	1,297,868	6.0
REVENUE					
CHARGES FOR SERVICES	64,649	24,145	32,000	30,000	-6.2
MISCELLANEOUS REVENUES	24	0	0	0	0.0
TOTAL OTHER REVENUE	64,673	24,145	32,000	30,000	-6.2
UNREIMBURSED COSTS	1,129,930	1,073,508	1,192,967	1,267,868	6.3
ALLOCATED POSITIONS	6.00	6.00	6.00	6.00	0.0

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

- \$ 59,367 General increase due to negotiated Salaries and Benefits

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's goal for FY 2017-18 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

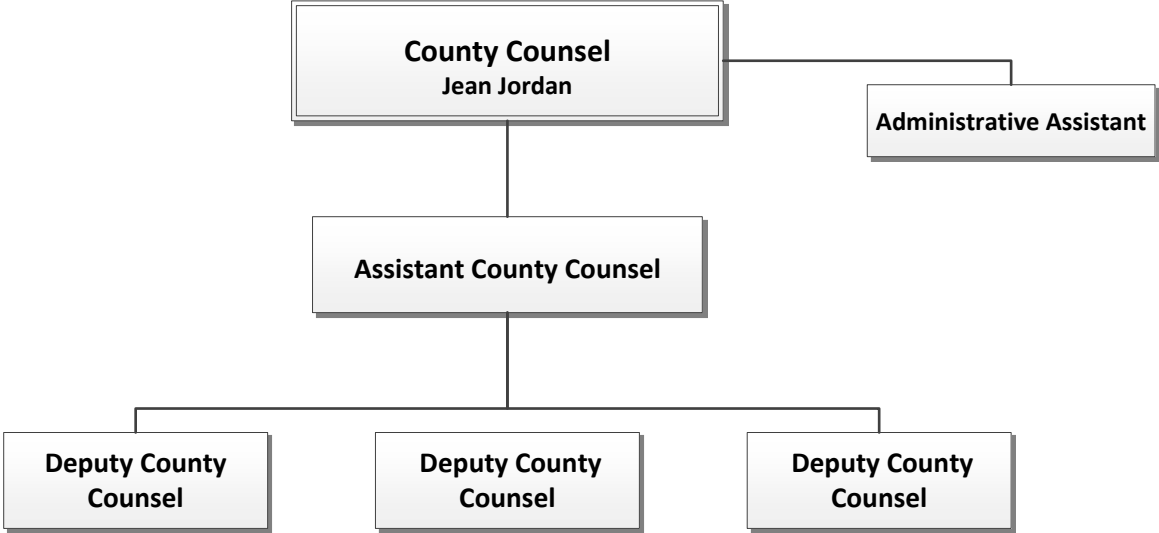
This budget is recommended at \$1,297,868 which is an increase of \$72,901 (6.0%) over FY 2016-17. The General Fund provides 97.7% of the financing for this budget unit. A portion of the costs for this budget unit are recouped through the annual (A-87) Cost Plan.

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 Counsel
FY 2017-2018**

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 1401	
Unit Title: HUMAN RESOURCES					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	487,559	479,061	512,419	740,363	44.5
SERVICES AND SUPPLIES	59,900	125,576	50,650	115,760	128.5
OTHER CHARGES	163,038	25,205	112,832	83,729	-25.8
CAPITAL ASSETS	0	10,784	0	0	0.0
INTRAFUND TRANSFERS	1,839	219	3,583	221	-93.8
OTHER FINANCING USES	4,672	4,455	3,395	4,945	45.7
NET BUDGET	<u>717,008</u>	<u>645,300</u>	<u>682,879</u>	<u>945,018</u>	<u>38.4</u>
REVENUE					
CHARGES FOR SERVICES	27,731	10,391	25,316	11,500	-54.6
MISCELLANEOUS REVENUES	182	98	0	0	0.0
TOTAL OTHER REVENUE	<u>27,913</u>	<u>10,489</u>	<u>25,316</u>	<u>11,500</u>	<u>-54.6</u>
UNREIMBURSED COSTS	689,095	634,811	657,563	933,518	42.0
ALLOCATED POSITIONS	5.00	5.80	5.00	6.10	22.0

Purpose

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

Resources Analyst I/II (30% allocated to the Human Resources budget unit) effective July 1, 2017

Major Budget Changes

Salaries & Benefits

- \$71,833 General Increase due to negotiated Salaries and Benefits
- \$128,571 Increase related to the addition of a Human Resources Director position during FY 2016-17, (80% allocated to the Human Resources budget unit)
- \$27,540 Increase related to the addition of one (1.0 FTE) Human

Revenues

- (\$10,316) Decrease related to the establishment of direct billing and the elimination of several Interfund/ Intrafund accounts

Services & Supplies

- \$48,000 Increase in Professional and Specialized Services related to specialized recruitments
- \$5,000 Increase in office equipment
- \$6,960 Increase related to the establishment of direct billing

and the elimination of several Interfund/ Intrafund account

budget unit are recouped through the annual (A-87) Cost Plan.

Other Charges

- (\$30,137) Decrease in Interfund Information Technology charges as provided by the General Services Department

This recommended budget reflects the FY 2016-17 reinstatement of the Human Resources Director position, which had been reassigned to the County Administrative Office since FY 2014-15. The Director position has been included in both the Human Resources (1-401) budget unit (0.8 FTE) and the Workers' Compensation (4-591) budget unit (0.2 FTE).

Program Discussion

The FY 2017-18 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; administration of personnel rules and regulations; County-wide training; deferred compensation administration; unemployment insurance administration; and a variety of other compliance programs relating to personnel which are mandated by law. The risk management and loss prevention management functions of Human Resources are contained in the Workers Compensation and Liability budget units.

It is recommended to add one (1.0 FTE) Human Resources Analyst I/II (0.3 FTE is allocated to this budget unit), effective July 1, 2017.

The Department is increasing its Professional/Specialized Services by \$48,000 due to the increased need for specialized recruitment for hard-to-fill positions. More funds may be needed if there is an increase in specialized recruitments during FY 2017-18.

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

Use of Fund Balance

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

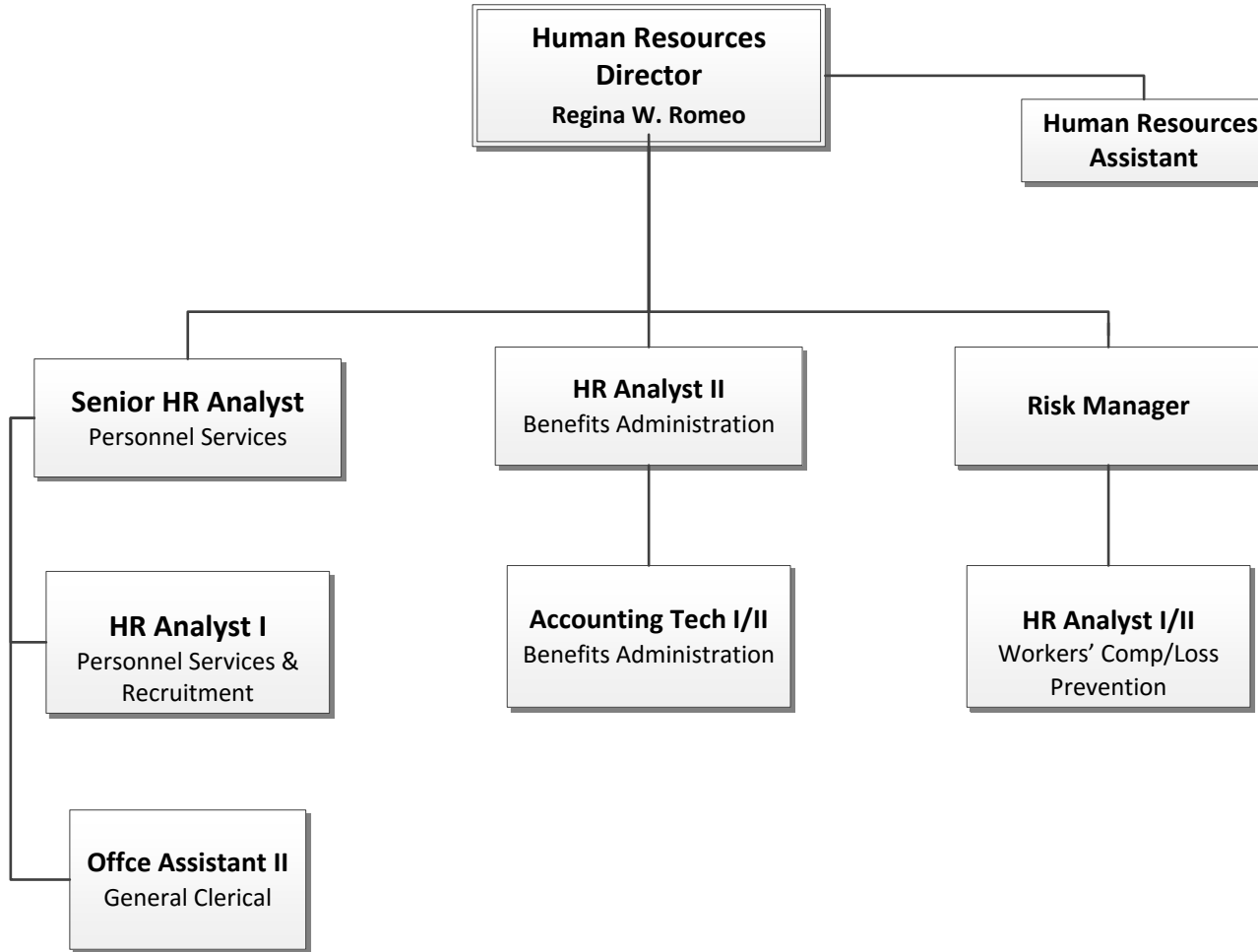
Recommended Budget

This budget is recommended at \$945,018 which is an increase of \$262,139 (38.4%) over FY 2016-17. The General Fund provides 98.8% of the funding for this budget unit and is increased by \$275,955 (42.0%) over FY 2017-18. A portion of the costs for this

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Human Resources FY 2017-2018

Recommended



Human Resources

General Insurance & Bonds (1-911)

Regina W. Romeo, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL			Dept: 1911		
Unit Title: GENERAL INSURANCE & BONDS					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	100,434	112,793	101,924	112,315	10.2
INTRAFUND TRANSFERS	-23,563	-25,305	-22,251	-24,093	8.3
NET BUDGET	<u>76,871</u>	<u>87,488</u>	<u>79,673</u>	<u>88,222</u>	<u>10.7</u>
REVENUE					
CHARGES FOR SERVICES	72,284	84,316	75,480	83,534	10.7
MISCELLANEOUS REVENUES	4,136	33	65	1,755	2,600.0
TOTAL OTHER REVENUE	<u>76,420</u>	<u>84,349</u>	<u>75,545</u>	<u>85,289</u>	<u>12.9</u>
UNREIMBURSED COSTS	451	3,139	4,128	2,933	-28.9
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

There are no major budget changes for FY 2017-18.

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 is the cost of maintaining the various insurance programs together with the associated costs to administer these programs in a cost effective and efficient manner.

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 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.

Human Resources

General Insurance & Bonds (1-911)

Regina W. Romeo, Director

For FY 2017-18, the General Insurance and Bonds budget in actual annual premiums is negligible, and for all intents and purposes is consistent with the FY 2016-17 Adopted 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.

Recommended Budget

This budget is recommended at \$88,222. This results in an increase of \$8,549 (10.7%) over FY 2016-17.

There are no other changes recommended in this budget unit. Because 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.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL					
Unit Title: ANIMAL CONTROL					Dept: 2726
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	343,849	286,549	364,179	170,109	-53.3
SERVICES AND SUPPLIES	3,057	4,668	1,000	3,057	205.7
OTHER CHARGES	226,657	177,332	240,790	260,405	8.1
INTRAFUND TRANSFERS	-35,794	-44,745	-44,744	-26,918	-39.8
NET BUDGET	<u>537,769</u>	<u>423,804</u>	<u>561,225</u>	<u>406,653</u>	<u>-27.5</u>
REVENUE					
REVENUE USE MONEY PROPERTY	3,400	2,505	0	1,000	100.0
INTERGOVERNMENTAL REVENUES	208,215	143,936	207,456	136,626	-34.1
CHARGES FOR SERVICES	376	118	0	0	0.0
TOTAL OTHER REVENUE	<u>211,991</u>	<u>146,559</u>	<u>207,456</u>	<u>137,626</u>	<u>-33.7</u>
UNREIMBURSED COSTS	325,778	277,245	353,769	269,027	-24.0
ALLOCATED POSITIONS	3.00	2.00	3.00	2.00	-33.3

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

Salaries & Benefits

- (\$62,805) Decrease related to elimination of one (1.0 FTE) vacant Animal Control Officer I position during FY 2016-17
- (\$10,000) Decrease in Overtime for employees assigned to SASA (reimbursed by City of Yuba City)
- (\$123,240) Decrease in Workers' Compensation costs (paid by Sutter County) as provided by the Human Resources Department

Other Charges

- \$19,615 Increase in Contribution to Other Agencies based on Sutter County's share of the SASA budget

Intrafund Transfers

- (\$17,826) Decrease in Intrafund (A-87) revenue, shown as a negative expense, as provided by the Auditor-Controller's Office expense

Revenue

- (\$70,830) Decrease in Inter-governmental revenue from Yuba City Animal Control

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.

By agreement, the three jurisdictions represented by the Board will budget the responsibility of operational expenses for FY 2016-17 as follows:

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

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, as one position was vacated during FY 2016-17. 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.

Recommended Budget

This budget is recommended at \$406,653 which is a decrease of \$154,572 (27.5%) compared to FY 2016-17. The FY 2017-18 General Fund cost for this budget unit is \$269,027 (66.2%) of the total budget. The General Fund's cost for this budget unit has decreased by \$84,742 (24.0%) as compared to FY 2016-17.

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 (\$33,483 for FY 2017-18) will be borne by Sutter County 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 \$255,891, reflecting Sutter County's 22% share of the SASA operating budget. Sutter County's share of cost for FY 2017-18 is based on population, and has been reduced from 25% in prior years.

- The residual Intrafund Overhead (A-87) charge of (\$26,943), shown as a negative expense, not shared by the SASA jurisdictions, reflects an adjustment to credit 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, \$136,626 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)

Regina W. Romeo, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 4590 - LIABILITY INSURANCE ISF			Dept: 4590		
Unit Title: LIABILITY INSURANCE ISF					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	31,892	36,250	66,907	130,045	94.4
SERVICES AND SUPPLIES	643,861	696,299	695,251	785,304	13.0
OTHER CHARGES	11,268	7,255	7,255	12,786	76.2
NET BUDGET	<u>687,021</u>	<u>739,804</u>	<u>769,413</u>	<u>928,135</u>	<u>20.6</u>
REVENUE					
FINES, FORFEITURES, PENALTIES	1,083	1,018	0	0	0.0
REVENUE USE MONEY PROPERTY	2,905	110	0	0	0.0
CHARGES FOR SERVICES	694,168	605,121	768,520	816,791	6.3
MISCELLANEOUS REVENUES	33,964	58,069	893	110,931	12,322.3
UNDESIGNATED FUND BALANCE	-441,675	-396,918	134,784	0	-100.0
TOTAL OTHER REVENUE	<u>290,445</u>	<u>267,400</u>	<u>904,197</u>	<u>927,722</u>	<u>2.6</u>
UNREIMBURSED COSTS	396,576	472,404	-134,784	413	-100.3
ALLOCATED POSITIONS	0.00	0.50	0.50	1.00	100.0

Purpose

This budget identifies the annual expenditures 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.

Loss Prevention Manager (0.3 allocated to this budget unit) during FY 2016-17

- \$45,901 Increase related to the addition of one (1.0 FTE) Human Resources Analyst I/II (50% allocated to the Liability Insurance ISF budget unit), effective July 1, 2017
- \$45,964 Increase related to reallocation of Risk Manager reallocation position with Workers' Compensation ISF budget (4-591), split 50% in each budget unit

Major Budget Changes

Salaries & Benefits

- \$6,731 General increases due to negotiated Salaries and Benefits
- (\$35,458) Decrease relate to the elimination of one (1.0 FTE) vacant Emergency Ops &

Services & Supplies

- \$40,053 Increase in Insurance Premiums

Human Resources

Liability Insurance (4-590)

Regina W. Romeo, Director

- \$50,000 Increase in Employment Training for leadership training

Revenues

- \$60,000 Increase in Loss Control Subsidy Revenue
- \$50,000 Increase 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 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 \$928,135, which is an increase of \$158,722 (20.6%) over FY 2016-17. The County's Liability self-insurance was transitioned to Trindel during FY 2014-15.

It is recommended to add one (1.0 FTE) Human Resources Analyst I/II (0.5 FTE is allocated to this budget unit), effective July 1, 2017 as a portion of the Emergency Ops & Loss Prevention Manager was eliminated during FY 2016-17. The salary for this position will be offset with loss control subsidy revenue the County is eligible for.

It is recommended that 50% of the Risk Manager position be allocated to this budget and 50% be allocated to the Workers' Compensation ISF budget (4-591) to reflect management of that fund and the oversight of the County's loss prevention efforts.

The Liability Insurance budget unit operates as an ISF and must balance revenues to expenditures within the fund.

The recommended budget increases result in a \$40,053 (6.1%) increase in the Interfund Liability Insurance ISF premium charges to County Departments as compared to FY 2016-17. The amount budgeted in the Interfund Liability Insurance ISF 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 2017-18.

Use of Fund Balance

The fund contained Net Assets of \$134,784 as of July 1, 2016. Net Assets are estimated to equal \$41,290 as of July 1, 2017.

Human Resources Workers' Compensation (4-591)

Regina W. Romeo, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 4591 - WORKERS' COMP INSURANCE ISF				Dept: 4591	
Unit Title: WORKERS' COMP INSURANCE ISF					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 05/12/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	217,843	132,484	249,103	240,410	-3.5
SERVICES AND SUPPLIES	2,363,088	2,362,308	2,392,353	2,199,308	-8.1
OTHER CHARGES	30,051	28,439	36,760	30,754	-16.3
CAPITAL ASSETS	-235	0	0	0	0.0
OTHER FINANCING USES	352	176	0	353	100.0
NET BUDGET	2,611,099	2,523,407	2,678,216	2,470,825	-7.7
REVENUE					
REVENUE USE MONEY PROPERTY	7,477	-3,210	107	0	-100.0
CHARGES FOR SERVICES	2,642,583	1,974,683	2,640,993	2,470,429	-6.5
MISCELLANEOUS REVENUES	50,007	1,016	493	396	-19.7
UNDESIGNATED FUND BALANCE	38,715	127,119	127,690	0	-100.0
TOTAL OTHER REVENUE	2,738,782	2,099,608	2,769,283	2,470,825	-10.8
UNREIMBURSED COSTS	-127,683	423,799	-91,067	0	-100.0
ALLOCATED POSITIONS	2.10	2.00	1.90	1.90	0.0

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.

- \$6,402 Increase due to the hiring of the Human Resource Director during FY 2016-17 (20% allocated to the Workers' Compensation budget unit)
- (\$76,607) Decrease related to the reallocation of the Risk Manager position with Liability Insurance ISF budget (4-590), split 50% in each budget unit
- \$18,360 Increase related to the addition of one (1.0 FTE) Human Resources Analyst I/II (20% allocated to the Workers' Compensation budget unit), effective July 1, 2017

Major Budget Changes

Salaries & Benefits

- \$43,154 General increase due to negotiated Salaries and Benefits

Human Resources Workers' Compensation (4-591)

Regina W. Romeo, Director

Services & Supplies

- (\$173,196) Decrease in Insurance Premiums
- (\$25,000) Decrease in Professional/Specialized Services

Revenues

- (\$138,948) Decrease in Interfund Workers' Compensation program charges to County departments
- (\$31,616) Decrease in Interfund Physical/Drugs related to the establishment of direct billing and the elimination of several Interfund/Intrafund accounts

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 expenditures are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology.

The primary factors that affect the cost of this budget unit are salaries and workers' compensation insurance premiums, both primary and excess workers' compensation.

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 \$2,470,825, which is a decrease of \$207,391 (7.7%) compared to FY 2016-17.

It is recommended to add one (1.0 FTE) Human Resources Analyst I/II (0.2 FTE is allocated to this budget unit), effective July 1, 2017.

It is also recommended that 50% of the Risk Manager position be allocated to this budget and 50% be allocated to the Liability Insurance ISF (4-590) budget unit to reflect

Human Resources

Workers' Compensation (4-591)

Regina W. Romeo, Director

management of that fund and the oversight of the County's loss prevention efforts.

This recommended budget reflects the FY 2016-17 reinstatement of the Human Resources Director position, which had been reassigned to the County Administrative Office since FY 2014-15. The Director position has been included in both the Human Resources (1-401) budget unit (0.8 FTE) and the Workers' Compensation (4-591) budget unit (0.2 FTE).

Because the net costs of this fund are allocated to all County departments, including General Fund departments, a significant effort has been made to contain costs in the Workers' Compensation Fund.

Over 80% of the cost of the County's Workers' Compensation program 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.

Use of Fund Balance

The fund contained Net Assets of \$126,670 as of July 1, 2016. Net Assets are estimated to equal \$0 as of July 1, 2017.

Human Resources

Employee Wellness Services (4-595)

Regina W. Romeo, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 4595 - EMPLOYEE WELLNESS SERVICES			Dept: 4595		
Unit Title: EMPLOYEE WELLNESS SERVICES					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	703,113	715,168	738,312	913,529	23.7
OTHER CHARGES	0	0	0	33,647	100.0
NET BUDGET	<u>703,113</u>	<u>715,168</u>	<u>738,312</u>	<u>947,176</u>	<u>28.3</u>
REVENUE					
REVENUE USE MONEY PROPERTY	14	0	0	0	0.0
CHARGES FOR SERVICES	700,634	549,893	737,026	945,696	28.3
MISCELLANEOUS REVENUES	2,480	960	1,286	1,480	15.1
UNDESIGNATED FUND BALANCE	0	0	14	0	-100.0
TOTAL OTHER REVENUE	<u>703,128</u>	<u>550,853</u>	<u>738,326</u>	<u>947,176</u>	<u>28.3</u>
UNREIMBURSED COSTS	-15	164,315	-14	0	-100.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Purpose

This budget identifies the annual expenditures 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.

- \$167,932 Increase in Professional and Specialized Services for Medcor fees, Lab fees, Prescription Expenses, and Stericycle costs
- (\$48,000) Decrease in Contract Services related to the cancelation of the Gallagher Contract

Other Charges

- \$33,647 Increase in Intrafund A-87 Cost Plan charges as provided by the Auditor-Controller's Office

Major Budget Changes

Services & Supplies

- \$50,000 Increase in Miscellaneous Expense related to the Employee MOU benefits

Revenues

- \$208,670 Increase in Interfund EE Wellness Services program charges to County departments

Human Resources Employee Wellness Services (4-595)

Regina W. Romeo, Director

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 Interfund EE Wellness Services account.

The primary factor driving the Employee Wellness Services budget is the cost of the Medcor contract which has a set 3% increase for FY 2017-18.

Recommended Budget

This budget is recommended at \$947,176, which is an increase of \$208,964 (28.3%) over FY 2016-17.

Because the net costs of this fund are allocated to all County departments, including General Fund departments, a significant effort has been made to contain costs in the Employee Wellness Services Fund.

Use of Fund Balance

The fund contained Net Assets of \$0 as of July 1, 2016. Net Assets are estimated to equal \$0 as of July 1, 2017.

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

Steven L. Harrah, CPA, Treasurer-Tax Collector

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL				Dept: 1202	
Unit Title: TREASURER-TAX COLLECTOR					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	568,717	542,529	643,394	656,323	2.0
SERVICES AND SUPPLIES	88,428	80,301	130,527	150,761	15.5
OTHER CHARGES	188,172	10,766	227,435	152,489	-33.0
CAPITAL ASSETS	0	0	350,200	350,200	0.0
INTRAFUND TRANSFERS	10,008	366	10,975	341	-96.9
NET BUDGET	855,325	633,962	1,362,531	1,310,114	-3.8
REVENUE					
CHARGES FOR SERVICES	332,411	271,343	369,900	370,900	0.3
MISCELLANEOUS REVENUES	3,128	2,625	3,400	3,400	0.0
TOTAL OTHER REVENUE	335,539	273,968	373,300	374,300	0.3
UNREIMBURSED COSTS	519,786	359,994	989,231	935,814	-5.4
ALLOCATED POSITIONS	7.17	6.67	7.17	6.67	-7.0

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

Other Charges

- (\$77,628) Decrease in Interfund Information Technology as provided by General Services Department

Program Discussion

The Treasurer-Tax Collector’s Office is accountable for three primary functions; banking/treasury, processing property tax payments, and collection of delinquent debts through 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

Treasurer - Tax Collector Tax Collector (1-202)

Steven L. Harrah, CPA, Treasurer-Tax Collector

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:

<http://www.suttercounty.org/pdf/ttc/Investment Policy 2016.pdf>

Cash balances in the County pooled treasury average approximately \$207 million daily. Every month, the Office banks cash and checks representing \$61 million in receipts and pays anywhere from 12,000 to 15,000 county and school warrants also representing \$61 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 \$106 million in tax payments with a combined collection rate of 98.9% for the Secured tax roll and 98.5% for the Unsecured tax roll.

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.

Projects

Major projects and policy issues for this budget unit in FY 2017-18 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.

The Office will once again submit a Plant Acquisition/Facilities Project Request for the purpose of 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 \$1,310,114 which is a decrease of \$52,417 (3.8%) compared to FY 2016-17. The General Fund provides 71.4% of the financing for the Office, which is a decrease \$53,417 (5.4%) for FY 2017-18.

During FY 2016-17, a vacant, part-time (0.5 FTE) Treasurer Collector Deputy position was eliminated with the Treasurer-Tax Collector's agreement.

The Capital Improvement Project Request for FY 2017-18 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.

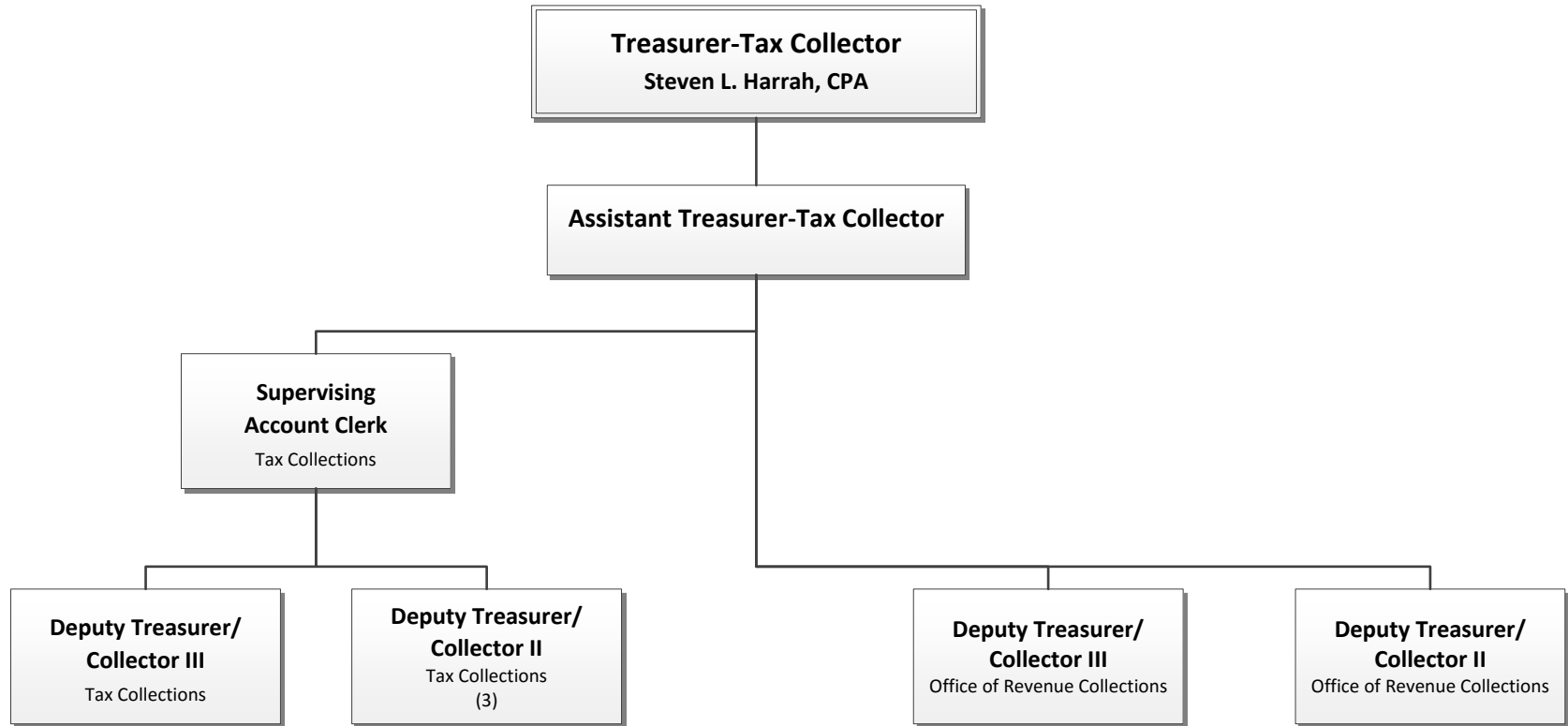
Use of Fund Balance

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 2017-2018

Recommended



Office of Revenue Collections (1-204)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2017-2018					
Fund: 0001 - GENERAL					Dept: 1204
Unit Title: OFFICE OF REVENUE COLLECTION					
	2015-2016 Actual Expenditure	2016-2017 YTD as of 06/09/2017	2016-2017 Adopted Budget	2017-2018 CAO Recommended	2016-2017 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	170,603	158,184	185,152	202,841	9.6
SERVICES AND SUPPLIES	16,512	18,495	20,276	25,138	24.0
OTHER CHARGES	20,111	1,901	19,428	18,327	-5.7
INTRAFUND TRANSFERS	2,173	43	3,401	49	-98.6
OTHER FINANCING USES	890	667	0	891	100.0
NET BUDGET	210,289	179,290	228,257	247,246	8.3
REVENUE					
CHARGES FOR SERVICES	53,411	32,239	41,500	42,000	1.2
TOTAL OTHER REVENUE	53,411	32,239	41,500	42,000	1.2
UNREIMBURSED COSTS	156,878	147,051	186,757	205,246	9.9
ALLOCATED POSITIONS	3.33	3.33	3.33	2.33	-30.0

Purpose

The Office of Revenue Collection (ORC) is a division of the Treasurer-Tax Collector’s Office. The Office acts as a collection agency, pursuing delinquent debts owed to departments of the County and the Superior Court. Currently, the Office of Revenue Collections has in excess of 17,000 accounts, 5,568 County and 11,463 Superior Court, logged into the system’s inventory with unpaid balances exceeding \$10 million, \$1.8 million County and \$8.4 million Superior Court.

Major Budget Changes

Salaries & Benefits

- \$17,689 General increase due to negotiated Salaries and Benefits

Program Discussion

In FY 2016-17 over \$460,000 was recovered in delinquent debts owed to County departments and the courts which include:

Agriculture Department; Auditor; Child Support; Clerk-Recorder; Community Services-Fire; District Attorney-Victim Services; Health and Human Services-Health, Mental Health and Welfare; Library; Juvenile Hall; Probation; Public Defender; and Sheriff. Fiscal Year 2016-17 collections are currently estimated at approximately \$470,000.

Recommended Budget

This budget is recommended at \$247,246, which is an increase of \$18,989 (8.3%) over FY 2016-17. The General Fund provides 83.0% of the financing for this budget which is an increase of \$18,489 (9.9%) for FY 2017-18. In prior years, special revenue

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

funds were used to offset General Fund costs in this budget unit. No special revenue funds are recommended for use in FY 2017-18.

It is recommended that one (1.0 FTE) unfunded Treasurer Collector Deputy I/II position be eliminated.

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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