



General Government

Section C

Sutter 4-H members Franklin Tarke (center) and Francisco Ruiz in October of 2011 presented the Board of Supervisors with the flag they developed as part of a 4-H project that won a statewide 4H citizenship award. Board members are (from left to right) Jim Whteaker, Larry Montna, Larry Munger, Stan Cleveland and James Gallagher.

DEPT HEAD: TODD RETZLOFF		EXECUTIVE SUMMARY		FUND: GENERAL		0001 1-203
UNIT: ASSESSOR		ACTUAL	ACTUAL	ADOPTED	CAO	% CHANGE
		EXPENDITURE	EXPENDITURE	BUDGET	RECOMMEND	OVER
		2010-11	3-31-12	2011-12	2012-13	2011-12
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS		2,073,373	1,446,303	1,966,210	1,897,262	3.5-
SERVICES AND SUPPLIES		43,217	17,418	41,855	41,855	.0
OTHER CHARGES		205,918	74,217	172,558	212,576	23.2
* GROSS BUDGET		2,322,508	1,537,938	2,180,623	2,151,693	1.3-
INTRAFUND TRANSFERS		36,956	15,243	37,556	27,819	25.9-
* NET BUDGET		2,359,464	1,553,181	2,218,179	2,179,512	1.7-
OTHER REVENUES						
USER PAY REVENUES		20,908	15,325	136,450	152,450	11.7
GOVERNMENTAL REVENUES		0	0	0	0	.0
TOTAL OTHER REVENUES		20,908	15,325	136,450	152,450	11.7
* UNREIMBURSED COSTS		2,338,556	1,537,856	2,081,729	2,027,062	2.6-
ALLOCATED POSITIONS		24.00	22.00	22.00	22.00	.0

Purpose

The County Assessor is charged with the annual responsibility of preparing the assessment rolls from which local property taxes are derived. As required by the State Constitution, the Assessor must locate, inventory, and value all taxable property in Sutter County.

charges as provided by the IT Department

Revenues

- \$16,000 Increase in User Pay Revenues based on historic receipts

Major Budget changes

Salaries & Benefits

- (\$69,639) Decrease to reflect a 5% voluntary furlough for all Assessor staff (21 total positions) for FY 2012-13

Other Charges

- \$39,911 Increase in Interfund Information Technology

Program Discussion

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 a host of other duties.

During the past four fiscal periods, 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.

These market conditions have caused an increase to the workload of the real property division exceeding 30% over prior year’s averages. Even with these additional demands, office staff have continued to provide service to the public in a courteous and professional manner.

Based on the previous statements, it will again be necessary, for the fourth year running, to request Board of Equalization approval for a 30-day extension to complete the annual assessment roll. Therefore, the FY 2012-13 roll will not be delivered to the County Auditor until the end of July 2012.

Although insufficient data is available to derive a reliable forecast, it is anticipated that the roll decline for FY 2012-13 likely could be slightly less than the prior year.

Looking Forward

In 2011 the Assessor implemented low-cost technological improvements through the purchase of dual monitors and upgraded software. Despite ongoing efforts to increase efficiency, the Assessor strongly believes that a transition to a computer processing system designed specifically for the assessment function is an essential step toward successfully handling the office’s

future needs. This system would best serve the County if the system was fully integrated and served the Assessor, Tax Collector, Auditor and Recorder. The Assessor’s Office is currently investigating the options in this realm and has had very promising conversations with potential vendors. As the County moves forward, the Assessor’s Office needs to have an improved data storage system, updated software and hardware to keep pace with current and future demands.

Positions & Impact

The Assessor recognizes that budgetary constraints across the County require reductions in the working staff of many of the County offices. After much thought and discussion, the Assessor, along with his staff have agreed to a 5% voluntary furlough in order to meet the required reduction of the FY 2012-13 budget. It is the Assessor’s opinion that this will have the least amount of impact upon the County, cities, and citizens of Sutter County. Although the Assessor’s staff is already stretched thin due to the increased workload from the Prop. 8 properties and the prior year reductions in staff, the Assessor’s Office will continue to provide service to the public in a courteous and professional manner.

Other Charges and Revenue

The Assessor’s Office has focused on improving office efficiency by working closely with the Information Technology (IT) Department and developing new programs that improve our existing systems or eliminate multi-step processes.

The Assessor’s budget reflects an increased cost for IT as noted in the CAO recommendation section below. This is due to some budgetary item changes in the IT budget, and likely necessary to facilitate some improvements to the Assessor’s

existing systems and help the Assessor's staff manage the increased workload with fewer personnel.

CAO Recommendation

This budget is recommended at \$2,179,512. The General Fund provides 93.0% of the financing for this budget unit, and is reduced by \$54,667 (2.6%) compared to FY 2011-12. A portion of the costs for this budget unit are recouped from user pay revenues.

The recommended budget includes salary and benefit reductions of \$69,639, reflecting a 5% voluntary furlough for all positions in the Assessor's office for FY 2012-13.

The Interfund Information Technology charge is recommended at \$203,835, an increase of \$39,911, due primarily to recommended changes in the Information Technology Department budget.

User pay revenues are recommended to increase by \$16,000 based on a review of actual, historic receipts.

An Interfund Transfer-In of \$131,450 is again recommended from the State-County Property Tax Program special revenue fund (0-181). The funds in this special revenue fund reflect the remaining balance of funds received under the State's former State-County Property Tax Administration Grant Program, which was eliminated by the State Legislature in FY 2006-07. This funding source previously provided additional revenue to augment staffing and for the acquisition of new equipment and technology necessary to enhance staff proficiency and productivity and to eliminate backlogs. In order to sustain present staffing, operational levels, and output, one-third of the FY 2010-11 balance of the fund (\$131,450) has been budgeted for the past two years to help offset the operational costs of the Assessor's office.

In FY 2011-12, the Assessor was able to achieve a net budget reduction of 13%. Two filled positions were eliminated in FY 2011-12 (one Auditor-Appraiser I/II/III and one Assessment Technician I/II/III). Additionally, the Assistant Assessor position was defunded and will continue to be held vacant and unfunded during FY 2012-13.

As stated in the Program Discussion section, the Assessor's workload in the real property division has increased by 30% at the same time that the County is making staffing reductions. The effects of the eliminated and vacant/unfunded positions have been a reduction in processing capacity. Additional reductions would require the elimination of an additional filled position, limiting the office's ability to meet legal requirements and would begin to significantly impact revenue generating activities of the office. Therefore, further reductions are not recommended at this time.

Use of Fund Balance

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

E X E C U T I V E S U M M A R Y						
DEPT HEAD: ROBERT E STARK	UNIT: AUDITOR-CONTROLLER	FUND: GENERAL			0001 1-201	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,148,474	771,080	1,090,049	1,031,079	5.4-	
SERVICES AND SUPPLIES	33,846	32,869	29,400	45,950	56.3	
OTHER CHARGES	328,918	187,029	293,929	270,637	7.9-	
* GROSS BUDGET	1,511,238	990,978	1,413,378	1,347,666	4.6-	
INTRAFUND TRANSFERS	15,561	10,786	16,456	19,028	15.6	
* NET BUDGET	1,526,799	1,001,764	1,429,834	1,366,694	4.4-	
OTHER REVENUES						
USER PAY REVENUES	2,567	2,515	2,500	2,500	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	2,567	2,515	2,500	2,500	.0	
* UNREIMBURSED COSTS	1,524,232	999,249	1,427,334	1,364,194	4.4-	
ALLOCATED POSITIONS	13.00	11.00	11.00	10.00	9.1-	

Purpose

The authority for existence of the Auditor-Controller’s office is California Government Code Sections 24000 and 26880. The Auditor-Controller is the chief accounting officer of the County. Government Code Section 26881 provides that the County Auditor-Controller, upon order of the Board of Supervisors, shall prescribe and shall exercise a general supervision over the accounting forms and the method of keeping the accounts of all departments under the control of the Board of Supervisors and of all districts whose funds are kept in the County treasury.

- (\$10,500) Decrease in Extra Help related to two months of an Accountant II funded in the prior year’s Adopted Budget for implementation of SunGard payroll system

Services & Supplies

- \$17,000 Increase in Professional & Specialized Services to fund temporary payroll assistance related to SunGard implementation

Major Budget Changes

Salaries & Benefits

- (\$60,405) Elimination of one filled Account Clerk III position

- \$6,400 One time training and travel expenditures for staff training related to SunGard implementation

Other Charges

- (\$23,224) Decrease in Information Technology charges

Program Discussion

The current staffing of the Auditor-Controller's Office includes 3.0 FTE for executive management and supervision of the office (including 1.0 FTE Account Clerk III working as Executive Secretary I), 2.0 FTE in the accounts payable section, 1.0 FTE to develop the County's A-87 cost plan, 2.0 FTE for general ledger and revenue reporting, 2.0 FTE for payroll processing, and 1.0 FTE in the Tax section.

The Accounts Payable section audits and processes all expenditure requests submitted by County departments and special districts for compliance with Board policy and Auditor-Controller accounting policies. Staff distributes, upon direction from the State, all adoption assistance, childcare assistance, and job search transportation assistance warrants on behalf of the County. They also audit and distribute expenditure requests on behalf of the Sutter County Courts. In addition, this section monitors contract compliance requirements, appropriation controls, and maintains the County's financial reports.

The General Ledger/Revenue Reporting section manages accounting records for general and subsidiary ledger accounting and control for the County, and those districts that deposit funds into the County Treasury. Staff manages countywide capital assets, Consolidated Court revenue, and asset forfeiture distribution and reporting. The section also does County and Special District reporting.

Responsibilities of the Tax section include calculation of property taxes due based on the assessment roll, apportionment of property taxes collected, and accounting for various types of benefit assessments, special assessments, and bonds. The section manages the six property tax rolls. They also manage AB 8 (Chapter 282, Statutes of 1979) property tax allocations and prepare tax reports, the Unitary Tax formula, the annual Proposition 4 Gann Expenditure Limit Report, and the resolution submitted to the Board of Supervisors for approval. Staff audits the collection of property taxes to ensure all taxes are properly collected by the Tax-Collector and updates the property tax rolls to account for jurisdictional changes and property tax exchange agreements. The Department provides budget forecasts of property tax revenue to the County Administrative Office.

The Tax section also manages debt service, 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. This includes eight school bonds totaling over \$229 million.

Legal Fees

A significant request in this budget unit is the reimbursement of legal fees to the Auditor-Controller and Assistant Auditor-Controller (\$460,000) and for independent legal counsel (\$40,000). The Auditor-Controller's case is currently pending a trial date in Sutter County Court. Charges against the Assistant Auditor-Controller were dropped in 2006. The request includes approximately \$60,000 for the Assistant Auditor-Controller's legal costs, the provision of or set-aside of an estimated \$400,000 for reimbursement of the Auditor-

Controller's legal expenses, and \$40,000 to provide legal counsel for the Auditor-Controller's Office for legal services needed by the office to conduct business due to the Declaration of Conflict of Interest by County Counsel.

SunGard Personnel-Payroll System Implementation

On March 31, 2009, the Board of Supervisors approved a contract with SunGard Public Sector, Inc., to implement a new software system for Personnel, Payroll, Purchasing, and Budgeting. The Personnel, Payroll, and Purchasing modules are now scheduled to be implemented in September of 2012; the Budget module and some peripheral components will be implemented at a later date.

Accomplishments

The Auditor's Office received the State Controller's Award for Achieving Excellence in Financial Reporting in 2004 and 2006-2010, and expects to receive the award again for 2011.; Additionally, over the last year, the Auditor'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 fourth annual year-end closing procedures training workshops including new information on A-87 Cost Plan; (3) provided assistance and training to county departments and fire departments by providing them with Excel spreadsheets to increase efficiency and accuracy for rate calculations; (4) reconciled outstanding SB90 Mandated Costs and recorded almost \$5.3 million in accounts receivable that is owed by the State; (5) provided on-going training to departments in various functions, including payroll entry

and printing of Click-Drag-and-Drill reports. This was accomplished effectively by training those within the County who perform these functions now, and by providing training materials to help departments meet the challenges of training new personnel in the future

FY 2012-13 Objectives

The objectives of the Auditor-Controller's Office for FY 2012-13 are listed below. Many of the Department's objectives are repeated from the prior year.

- 1) to complete implementation of the new SunGard payroll and financial management modules;
- 2) to continue work towards completing the publication of the Auditor-Controller's policies and procedures manual;
- 3) to produce the 2011 Citizens' Report;
- 4) to continue to hold 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;
- 5) to increase payroll efficiency by encouraging more employees to sign up for direct deposit. Based on the experience of other entities, 90% is a reasonable goal;
- 6) to streamline the journal entry process;
- 7) to continue to educate and inform departments on how to prepare a journal entry;
- 8) to establish a migration and implementation plan for conversion of the Fixed Asset Access Database

to the Capital Asset SunGard application; and

- 9) to begin a Tax Rate Area consolidation process in order to provide efficiencies in the County property tax system (TRA's increased 19.5% this year); (10) 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.

CAO Recommendation

This budget is recommended at \$1,366,694. The General Fund provides 99.8% of the financing for this budget unit and is reduced by \$63,140 (4.4%) compared to FY 2011-12.

This budget recommendation includes the elimination of one filled Account Clerk III position, resulting in a budget reduction of \$65,110. The Auditor-Controller's Office is currently staffed with three Account Clerk II positions. As reported by the Auditor-Controller, one Account Clerk III position is serving in the executive management and supervision arena, working as an Executive Secretary I. (The Executive Secretary position in the Auditor-Controller's Office was eliminated in the FY 2011-12 Adopted Budget. As was reported by the Auditor-Controller in 2010, this position provided secretarial support for executive management and office staff.)

Extra Help is recommended at \$7,980 to fund 550 hours of an Account Clerk I position, to perform data entry duties which had been previously performed by the Computer Operator in the Information

Technology Department. Because the Computer Operator position remains defunded and will continue to be held vacant, this recommendation reflects these duties being performed by the Auditor-Controller's Office with a respective increase in Extra Help hours. The inclusion of Extra Help funding for data entry duties is a repeat of a prior year recommendation, with the exception that the recommended funding level is based on the Auditor hiring at the Account Clerk I level for data entry work, rather than the higher Account Clerk III level.

In prior years, the Auditor-Controller had requested and the CAO had recommended a limited amount of Extra Help funding for assistance during peak workload periods, such as year-end. Extra Help funding for this purpose was eliminated from the Auditor-Controller's request for FY 2012-13 as a means of achieving additional budget savings. The recommended budget maintains the \$5,000 standard appropriation for Overtime for the purposes of supporting additional work hours during peak workload periods.

The budget recommendation provides \$17,000 in Professional and Specialized Services to cover temporary payroll assistance for two months until the SunGard system can "go live" (estimated to take place in early FY 2012-13).

The budget recommendation also includes \$6,400 for Auditor-Controller staff to attend SunGard training sessions. Much of these costs will be charged out to departments and will eventually be reimbursed through the A-87 cost plan.

For the 7th year in a row, the Auditor-Controller has requested funding (\$500,000) for reimbursement of legal fees and for on-

going legal representation. This amount has not been included in the Recommended Budget. The Board has repeatedly turned down the Auditor's request for reimbursement of legal expenses (\$460,000) related to the defense of the Auditor-Controller and Assistant Auditor-Controller against their indictments. The remaining \$40,000 was intended for outside counsel to respond to business-related legal questions the Auditor may have.

Reductions totaling \$450 are also recommended in the Communications and Maintenance of Equipment line items for FY 2012-13 in an effort to further reduce costs in recognition of reduced countywide financing.

Use of Fund Balance

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

Activity Indicators					
<i>Expenditure Report</i>	2010/11	2009/10	2008/09	2007/08	2006/07
Governmental Funds	\$ 197,318,044	\$ 194,144,916	\$ 205,255,163	\$ 195,761,983	\$ 168,546,017
ISF & Enterprise Funds	15,130,612	15,861,113	14,779,791	7,604,716	7,674,988
Other	5,559,984	14,932,665	8,036,916	12,308,053	10,777,849
Total	\$ 218,008,640	\$ 224,938,694	\$ 228,071,870	\$ 215,674,752	\$ 186,998,854
General Ledger					
Journal Entries	3,053	3,348	3,553	3,568	3,501
Budget Amendments	78	80	63	65	69
Encumbrances	25	27	23	22	29
Treasury Deposit Receipts	5,966	6,001	5,955	5,706	5,747
Capital Assets					
Number of assets	864	862	859	827	827
Equipment, Buildings & Land*	\$ 61,134,399	\$ 60,779,629	\$ 60,315,629	\$ 58,466,682	\$ 56,268,167
Infrastructure	\$ 98,897,138	\$ 88,514,599	\$ 88,514,599	\$ 88,514,599	\$ 88,856,409
<small>*updated to include ISF and Enterprise Funds</small>					
Court Distribution					
Jalan Collections	\$ 3,557,710	\$ 3,854,727	\$ 4,349,740	\$ 4,497,507	\$ 4,451,163
ORC Collections	200,604	243,430	293,915	292,512	256,394
Total Court Distribution	\$ 3,758,313	\$ 4,098,157	\$ 4,643,655	\$ 4,790,019	\$ 4,707,557
Payroll					
Number of payroll warrants	3,471	3,917	4,216	4,152	4,540
Payroll warrants	\$ 5,313,063	\$ 6,344,480	\$ 6,709,519	\$ 6,211,730	\$ 6,132,280
Number of direct deposits	22,321	22,325	22,412	22,658	21,358
Payroll direct deposits	\$ 50,040,328	\$ 49,283,358	\$ 47,808,523	\$ 44,120,659	\$ 39,492,280
% of direct deposits vs. warrants	87%	85%	84%	85%	82%
Number of W-2's issued	1,128	1,128	1,164	1,173	1,199
Direct Assessments					
Assessments Processed	158,385	129,453	131,689	129,905	129,913
Total Accounts	65	64	62	66	66
Total Amount	\$ 17,532,108	\$ 11,705,403	\$ 11,781,894	\$ 11,748,470	\$ 11,822,583
Property Tax Refunds					
Refunds	2,544	3,122	2,901	1,201	472
Total Amount	\$ 1,171,216	\$ 2,789,824	\$ 2,746,777	\$ 2,059,656	\$ 1,718,596
Apportionments					
Total Amount	\$ 82,174,276	\$ 86,966,080	\$ 88,425,907	\$ 85,866,117	\$ 83,447,152
Parcels					
Total Parcels	35,517	34,736	35,415	34,532	34,278
Total TRA's	661	553	612	537	541

EXECUTIVE SUMMARY					
UNIT: BOARD OF SUPERVISORS	FUND: GENERAL			0001 1-101	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	258,668	189,930	259,554	258,382	.5-
SERVICES AND SUPPLIES	47,695	40,375	54,950	54,600	.6-
OTHER CHARGES	102,600	63,969	78,495	44,851	42.9-
* GROSS BUDGET	408,963	294,274	392,999	357,833	8.9-
INTRAFUND TRANSFERS	3,622	1,919	4,137	2,668	35.5-
* NET BUDGET	412,585	296,193	397,136	360,501	9.2-
OTHER REVENUES					
USER PAY REVENUES	1,765	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	1,765	0	0	0	.0
* UNREIMBURSED COSTS	410,820	296,193	397,136	360,501	9.2-
ALLOCATED POSITIONS	5.00	5.00	5.00	5.00	.0

Purpose

The Board of Supervisors serves as 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.

Major Budget Changes

Other Charges

- (\$31,715) Decrease in Liability Insurance Premium charges

Program Discussion

This budget includes only the five members of the Board of Supervisors and the costs necessary to support their office’s operation. The budget is prepared by the County

Administrator's Office.

In addition to receiving information and making decisions on hundreds of agenda items annually, members of the Board of Supervisors sit on a combined 40 committees dealing with issues ranging from regional transportation and flood protection to senior services and solid waste management. As of May 2012, the Board of Supervisors was on schedule to consider 840 agenda items during FY 2011-12, in addition to the matters they encounter on the agendas of the various committees. Because press coverage is given to less than five percent of the matters that come before Board members, public awareness of the scope of work performed by Board members, and the various departments within Sutter County, is diminished.

As it continued to deal with the budgetary implications of a recession, the Board of Supervisors took final action on significant

pension reform in FY 2011-12, achieving substantial short-term and long-term spending cuts. An actuarial study showing that the re-negotiated labor contracts that included pension reform measures will reduce expenditures by \$50 million over a 20-year period was verification that Sutter County's conservative fiscal policies were helping it reduce its budget with minimal impact on programs and services.

In addition to budget policy, the Board of Supervisors in FY 2011-12 allocated funding to repair a damaged levee; approved a comprehensive plan and allocated funding to implement Public Safety Realignment mandated by the state of California; launched a national effort to ensure federal flood insurance program rules don't damage the agricultural industry and destroy agricultural communities; joined, along with the cities of Yuba City and Live Oak, a Joint Powers Authority to address deficiencies in community-wide animal services; galvanized in opposition to a Central Valley Flood Protection Board long-range plan with significant consequences for farmers; conducted a study session with the Federal Emergency Management Agency to clarify findings in a field audit critical of the County's Floodplain Management practices; celebrated the completion of a wastewater treatment plant in the community of Robbins; witnessed the installation of traffic signals at a dangerous intersection at Sutter; conducted a study session to develop abatement strategies for medical marijuana growing operations that become a nuisance; established fees to offset a small portion of the cost of maintaining boat launch facilities; endorsed a regional consortium's attempts to expand access to broadband internet services in under-served regions; approved the placement of a World Trade Center 9-11 Memorial at the Community Memorial Museum; reduced the number of

Board of Supervisors meetings to save costs; and received the first official County Flag in the history of Sutter County.

- In advance of the FY 2011-12 budget hearings, the Board of Supervisors, working in partnership with employee bargaining groups, negotiated substantial changes to employee compensation structures and pension benefits. The concessions reached with employee groups paved the way for the County to reduce the projected General Fund deficit, creating immediate cost savings and setting the stage for long-term cost reductions. In October, the Board of Supervisors authorized the signing of a contract with the Public Employee Retirement System implementing the new pension formula for new hires.
- In September of 2011, the Board of Supervisors allocated \$110,000 as part of a local match to repair a damaged Natomas Cross Canal levee maintained by Reclamation District 1001 near Verona, which, if it failed during high water, would threaten the Nicolaus basin. The state of California paid for the bulk of the repair.
- In October of 2011, the Board of Supervisors approved the Phase One Plan of the Local Public Safety Realignment program proposed by the Community Corrections Partnership. In November, the Board amended the position allocation schedule and allocated funding to implement the recommended program to address the shifting of prisoners from state to county facilities for a variety of crimes.
- Formalizing an idea conceived by Board members James Gallagher and Stanley Cleveland Jr. to address, on a national

level, the threat posed by restrictive floodplain regulations to agriculture and agriculture-dependent communities, in February the Board of Supervisors agreed to join the new Agriculture Floodplain Management Alliance, a national alliance leading the effort to work with the Federal Emergency Management Agency (FEMA) to 1) make changes to the limitations on structures needed to support agricultural production, storage, and processing; and 2) have flood insurance offered at a rate which is variable depending upon the risk, but which makes flood insurance a meaningful and affordable option.

- To provide the cities of Yuba City and Live Oak more direct control of countywide Animal Control policies, the Sutter County Board of Supervisors agreed to create and join the Sutter Animal Services Authority (SASA), which is now responsible for building a new animal shelter and all Animal Control services. Prior to creation of SASA, the County of Sutter provided Animal Control services countywide and was reimbursed by the cities on a formula based on population. When the cities expressed concern at the expected cost of construction of a new animal shelter, a Joint Powers Agreement was developed to create the new government agency. Under the Joint Powers agreement, the SASA Board, consisting of two County Supervisors and two council members from each of the cities, will make policy decisions about staffing and programs. Once the new Animal Shelter is completed, the City of Yuba City will become the employee of record for Animal Control staff.
- As the Sutter Butte Flood Control Agency continues the engineering process for a 44-mile levee rehabilitation

project along the west bank of the Feather River, the Board of Supervisors expressed grave concerns over a long-range flood control plan for the Central Valley that will have major impacts on local agriculture. In April, the Board of Supervisors went on record in opposition to the Central Valley Flood Protection Board's plan to widen the Sutter Bypass and convert farmland to conservation easements as part of a decades-long approach to flood control.

- Responding to a field audit of the County's management of the new FEMA-designated floodplain in south Sutter County, in March the Board of Supervisors conducted a Study Session with FEMA representatives to clarify issues contained in the audit. To maintain Sutter County's good standing in the National Flood Insurance Program, Public Works and Community Services staff coordinated efforts to bring 14 properties into compliance, develop procedures to prevent future compliance issues, and further educate the public about how to comply with FEMA standards for building in floodplains.
- In April, members of the Board of Supervisors attended a ribbon-cutting for the new Robbins Wastewater Treatment Plant. In 2010, the old plant was issued an abatement order by the State Water Quality Control Board. The original wastewater treatment plant was replaced with a series of packaged treatment units which require significantly less land area, are expected to require less electricity, and provide for a much longer service life than the original re-circulating gravel filters. Also part of the project was a new storage/control building, a new Supervisory Control and Data Acquisition (SCADA) system, and

new concrete underground tanks. Neither the County nor the community of Robbins could afford to construct the new plant on its own. Grant funding for the entire \$1.4 million project was obtained from the California Clean Water – State Revolving Fund program.

- The installation of traffic signals at the intersection of Highway 20 and Acacia Avenue in Sutter has been a priority of the Board of Supervisors for many years. In October, Caltrans completed the installation of a four-way signal at the intersection, which has been the location of many high-impact accidents.
- In May, the Board of Supervisors conducted a Study Session on a proposed ordinance regulating Medical Marijuana gardens. The proposed ordinance would establish limitations on size and location of gardens, and code enforcement procedures when violation of the location and size limitations create a nuisance.
- In March, the Board of Supervisors established a small fee for the use of the four boat launches owned and maintained by Sutter County. The fee, which will recapture only a small percentage of the costs to maintain the boat launches, is the first applied to all four boat launches. The fee is \$50 for an annual permit; \$100 for an annual permit for non-Sutter County residents; and \$5 for one day use.
- In August, the Board of Supervisors voted to join a four-county consortium known as the Connected Capital Broadband Consortium. The consortium includes the counties of Sacramento, Yolo, Sutter and Yuba. It is designed to direct federal grant funding to expanding

access to broadband digital services in under-served communities.

- On September 11, board members participated in the groundbreaking for a monument honoring the victims, survivors and first-responder heroes of the 9-11 attack on the World Trade Center. The monument, which features a portion of a steel beam from the World Trade Center, is being sponsored by the Oswald-Tudor Firefighters Association.
- In April, the number of Board meetings was reduced from one per week to twice monthly. Although the move is expected to save money, it is not expected to reduce the number of agenda items, an estimated 840 in FY 2011-12 alone, or the number of hours supervisors spend on any of their combined 40 committee assignments.
- In October, Sutter County supervisors took possession of the County's first official flag. In a ceremony conducted by the Sutter Buttes 4-H Club, flag designers Francisco Ruiz and Franklin Tarke presented the flag to Board members and raised a new Sutter County flag over the Sutter County Courthouse.

Recommended Budget

This budget is recommended at \$360,501. The General Fund provides 100% of the financing for this budget unit and is reduced \$36,635 (9.2%) compared to FY 2011-12.

The FY 2011-12 Recommended Budget reflects a decrease in the Interfund Liability Insurance Premium account based on allocated costs provided by Risk Management.

Use of Fund Balance

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

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

Donna M. Johnston, Clerk-Recorder

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: CLERK OF THE BOARD	FUND: GENERAL			0001 1-105	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	165,671	98,702	182,312	173,359	4.9-	
SERVICES AND SUPPLIES	4,544	3,449	6,200	6,325	2.0	
OTHER CHARGES	8,497	3,199	6,571	6,413	2.4-	
* GROSS BUDGET	178,712	105,350	195,083	186,097	4.6-	
INTRAFUND TRANSFERS	1,010	1,563	1,323	2,654	100.6	
* NET BUDGET	179,722	106,913	196,406	188,751	3.9-	
OTHER REVENUES						
USER PAY REVENUES	215	171	50	50	.0	
GOVERNMENTAL REVENUES	1,000	300	1,320	250	81.1-	
TOTAL OTHER REVENUES	1,215	471	1,370	300	78.1-	
* UNREIMBURSED COSTS	178,507	106,442	195,036	188,451	3.4-	
ALLOCATED POSITIONS	2.15	2.15	2.15	2.15	.0	

Purpose

The County Clerk is Ex-Officio Clerk of the Board of Supervisors. This office is charged with the responsibility of safekeeping all books, papers, and records which are deposited with this office, in accordance with State law.

This office attends all meetings, and maintains all minutes and records of the Board of Supervisors, the Assessment Appeals Board, and other Board functions.

Regular public meetings of the Board of Supervisors are generally held the first and third Tuesdays at 6:00 p.m. in Yuba City. On-demand viewing of the Board meetings is available at <http://suttercounty.ca.ig2.com/Citizens/Default.aspx>.

Major Budget Changes

Salaries & Benefits

- (\$8,953) Decrease due to the reclassification of the Staff Analyst position to an Accountant I position in FY 2011-12 and reduction of the Accountant 1 position to 60% position (0.6 FTE) – 55% allocated to the Elections budget unit; and general salary and benefits adjustments

Program Discussion

The Clerk of the Board budget includes funding for two Board Clerk positions. This budget unit also includes a portion of the County Clerk-Recorder position for oversight of the office and a portion of the Accountant I

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

Donna M. Johnston, Clerk-Recorder

position for the performance of financial duties.

For FY 2012-13, the Clerk of the Board staff will continue to focus on serving the citizens of Sutter County while working towards an internal paperless agenda process.

Recommended Budget

This budget is recommended at \$188,751. The General Fund provides 99.8% of the financing for this budget unit and is reduced by \$6,585 (3.4%) compared to FY 2011-12.

Salaries and related benefits have been reduced by \$8,953 for FY 2012-13. A portion of this reduction is due to the reclassification of the Staff Analyst position to an Accountant I position, approved in FY 2011-12. Additionally, to create additional budget savings in FY 2012-13, the Clerk-Recorder will temporarily reduce this position to a 60% level. The Clerk-Recorder Department's positions have historically been allocated across multiple budget units within the Department. Five percent of the position is budgeted in the Clerk of the Board budget unit; therefore, five percent of the savings is reflected here. Additional reductions are due to general salary and benefit adjustments.

Due to the limited size of the Clerk of the Board budget, any reduction to the budget would necessitate a reduction in staffing. A reduction in staffing would inhibit the County's ability to meet legal requirements regarding regular business and meetings of the Board of Supervisors. Staff reductions in this budget would also affect official recordkeeping efforts. Therefore, reductions are not recommended.

Use of Fund Balance

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

Clerk-Recorder County Elections (1-502)

Donna M. Johnston, Clerk-Recorder

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: ELECTIONS	FUND: GENERAL			0001 1-502	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	444,141	301,745	456,820	428,784	6.1-	
SERVICES AND SUPPLIES	220,275	118,623	275,936	285,905	3.6	
OTHER CHARGES	41,797	15,617	41,597	33,914	18.5-	
* GROSS BUDGET	706,213	435,985	774,353	748,603	3.3-	
INTRAFUND TRANSFERS	7,024	2,992	8,551	5,327	37.7-	
* NET BUDGET	713,237	438,977	782,904	753,930	3.7-	
OTHER REVENUES						
USER PAY REVENUES	250,506	64,205	41,350	65,550	58.5	
GOVERNMENTAL REVENUES	20,110	1,061	1,800	1,800	.0	
TOTAL OTHER REVENUES	270,616	65,266	43,150	67,350	56.1	
* UNREIMBURSED COSTS	442,621	373,711	739,754	686,580	7.2-	
ALLOCATED POSITIONS	5.00	5.05	5.05	5.05	.0	

Purpose

This budget unit is administered by the County Clerk-Recorder and funds all local elections for the Federal and State governments, as well as all County, City, school and Special District elections in Sutter County. This includes all aspects of registration, precincts and reporting, as well as voter registration maintenance.

Accountant I position in FY 2011-12 and reduction of the Accountant I position to 60% position (0.6 FTE) – 55% allocated to the Elections budget unit

Interfund Transfers

- (\$7,138) General decrease in Interfund Information Technology charges

Major Budget Changes

Salaries & Benefits

- \$4,650 Increase in Extra Help for the November General Election
- (\$21,347) Decrease due to the reclassification of the Staff Analyst position to an

Revenues

- \$33,000 Increase in Election Services revenue related to the November General Election
- (\$8,800) Decrease in Candidate Filing Fee revenue related to the November General Election

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 FY 2012-13 - the November 2012 Presidential General Election. Election costs budgeted for reimbursement includes consolidated election requests from school districts.

Goals for FY 2012-13, in addition to conducting the election, include the implementation of redistricting changes and implantation of the statewide online voter registration system.

Recommended Budget

This budget is recommended at \$753,930. The General Fund provides 91% of the financing for this budget unit and is reduced by \$53,174 (7.2%) compared to FY 2011-12.

Previous budgets have included funding for smaller, less frequent landowner and utility district elections. This budget does not include funding for these elections. In the event an election is called, such as a Special Election, a budget amendment requiring Board action would be required. If one of these elections is called, it would be reimbursed by the entity requiring the election.

Salaries and related benefits have been reduced by \$28,036 for FY 2012-13. A reduction of approximately \$16,400 was due to the reclassification of the Staff Analyst position to an Accountant I position, approved in FY 2011-12. The Elections budget unit's share of this savings is approximately \$9,020. Additionally, to create additional budget savings in FY 2012-13, the Clerk-Recorder will reduce this position to a 60% level. This temporary change results in a net reduction of \$12,327 in the Elections budget. The Clerk-Recorder Department's positions have historically been allocated across multiple budget units within the Department. Fifty-five percent of the position is budgeted in the Elections budget unit; therefore, fifty-five percent of the savings is reflected here. Additional reductions are due to general salary and benefit adjustments.

As previously mentioned, elections conducted on behalf of other entities such as city and school districts are reimbursable. Therefore, an increase in Elections Services revenue is budgeted for the 2012-13 fiscal year. A decrease in Candidate Filing Fee revenues is budgeted as the cities perform the candidate filings for the city council contests.

Cost savings measures have been the focus of Elections for the past few years. A combination of continued streamlining of processes, printing reductions, Extra Help reductions (in non-election years) and implementation of new Elections regulations have led to decreases in overall cost of conducting elections.

Additional reductions to the Elections budget would require the elimination of filled positions, because the County is mandated to cover the cost of the Primary Election. Staff reductions in the Elections office would

Clerk-Recorder County Elections (1-502)

Donna M. Johnston, Clerk-Recorder

hamper the office's ability to meet legal requirements and could compromise the ability for the County to administer a legal election. Therefore, further reductions are not recommended.

Use of Fund Balance

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

Clerk-Recorder County Recorder (2-706)

Donna M. Johnston, Clerk-Recorder

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: RECORDER	FUND: GENERAL			0001 2-706	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	420,404	267,001	374,774	349,053	6.9-	
SERVICES AND SUPPLIES	48,182	33,474	51,286	79,276	54.6	
OTHER CHARGES	48,022	16,270	38,888	34,097	12.3-	
* GROSS BUDGET	516,608	316,745	464,948	462,426	.5-	
INTRAFUND TRANSFERS	10,764	8,147	11,522	13,673	18.7	
* NET BUDGET	527,372	324,892	476,470	476,099	.1-	
OTHER REVENUES						
USER PAY REVENUES	523,823	221,290	421,300	448,300	6.4	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	523,823	221,290	421,300	448,300	6.4	
* UNREIMBURSED COSTS	3,549	103,602	55,170	27,799	49.6-	
ALLOCATED POSITIONS	6.70	5.25	5.25	5.25	.0	

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.

position (0.6 FTE) – 30% allocated to the Recorder budget unit.

Major Budget Changes

Salaries & Benefits

- (\$25,721) Decrease due to the reclassification of the Staff Analyst position to an Accountant I position in FY 2011-12 and reduction of the Accountant I position to 60%

Services & Supplies

- \$15,000 Increase in Computer Hardware
- \$13,000 Increase in Professional and Specialized Services

Revenues

- \$26,200 Increase in Interfund Transfers-In from Special Revenue Funds to fund replacement computer servers

Program Discussion

The Recorder Budget Unit funds the Recorder operations, which are funded by document recording fees. Document

Clerk-Recorder County Recorder (2-706)

Donna M. Johnston, Clerk-Recorder

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: 1) the Micrographic Fund (0-237), which funds the cost of converting the document storage system to micrographics, 2) the 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, 3) the Vital Statistics Fund (0-288), which funds the modernization of vital records operations, and 4) the Social Security Truncation Fund (0-280), which funds the redaction of social security numbers on recorded documents.

Recommended Budget

This budget is recommended at \$476,099. The General Fund provides 5.8% of the financing for this budget unit and is reduced by \$27,371 (49.6%) compared to FY 2011-12.

Salaries and related benefits have been reduced by \$25,721 for FY 2012-13. A reduction of approximately \$16,400 is due to the reclassification of the Staff Analyst position to an Accountant I position, approved in FY 2011-12. Additionally, to create additional budget savings in FY 2012-13, the Clerk-Recorder will reduce this position to a 60% position for FY 2012-13. This temporary change results in a net reduction is \$9,321 in the Recorder budget. The Clerk-Recorder Department's positions have historically been allocated across multiple budget units within the Department. Thirty percent of the position is budgeted in the Recorder budget unit; therefore, thirty percent of the savings is reflected here.

Computer Hardware is recommended at \$15,000 to fund replacement computer servers for the storage of electronic images of records. This expense is funded by the Recorder Upgrade special revenue fund (0-232).

An additional \$13,000 is recommended for Professional and Specialized Services to fund a service that will simultaneously perform the conversion of microfilm images to electronic images and redact social security numbers from those records. This service is funded by the Recorder Upgrade special revenue fund (0-232) and the Social Security Truncation Program special revenue fund (0-280).

The recommended budget maintains one frozen and unfunded Deputy Clerk-Recorder position, which was defunded in FY 2011-12. Additionally, one vacant Deputy Clerk-Recorder was permanently deleted in FY 2011-12.

Continuation of reduced staffing may require that members of the public experience longer service waiting times. Greater service impacts should be expected if recording activity increases in the coming year. Additionally, reduced staffing decreases the Department's ability to perform special project work related to funding from the Department's special revenue funds. Because recording activity and service requests from members of the public will be addressed first, these projects, such as the truncation of social security numbers from previously recorded documents, will continue to be performed as staff is available.

Additional reductions would require the elimination of an additional filled position, limiting the office's ability to meet legal requirements regarding recording of documents and would significantly compromise the Department's ability to

Clerk-Recorder County Recorder (2-706)

Donna M. Johnston, Clerk-Recorder

provide services to the public. Therefore, further reductions are not recommended.

Use of Fund Balance

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

Clerk-Recorder County Clerk (2-710)

Donna M. Johnston, Clerk-Recorder

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: COUNTY CLERK	FUND: GENERAL			0001 2-710	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	178,710	138,193	190,924	186,026	2.6-	
SERVICES AND SUPPLIES	7,495	6,456	10,045	10,828	7.8	
OTHER CHARGES	32,263	4,451	20,279	12,581	38.0-	
* GROSS BUDGET	218,468	149,100	221,248	209,435	5.3-	
INTRAFUND TRANSFERS	3,743	2,238	4,032	4,749	17.8	
* NET BUDGET	222,211	151,338	225,280	214,184	4.9-	
OTHER REVENUES						
USER PAY REVENUES	99,659	78,167	98,780	107,200	8.5	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	99,659	78,167	98,780	107,200	8.5	
* UNREIMBURSED COSTS	122,552	73,171	126,500	106,984	15.4-	
ALLOCATED POSITIONS	2.15	2.55	2.55	2.55	.0	

Purpose

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

allocated to the County Clerk budget unit.

Revenues

- \$8,420 Anticipated increase in revenue from Marriage Licenses and Other Services

Major Budget Changes

Salaries & Benefits

- (\$4,898) Decrease due to the reclassification of the Staff Analyst position to an Accountant I position in FY 2011-12 and reduction of the Accountant I position to 60% position (0.6 FTE) – 10%

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. Vital records such as birth certificates are also available for purchase.

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 \$214,184. The General Fund provides 50% of the financing for this budget unit and is reduced by \$19,516 (15.4%) compared to FY 2011-12.

Salaries and related benefits have been reduced by \$4,898 for FY 2012-13. A portion of this reduction is due to the reclassification of the Staff Analyst position to an Accountant I position, approved in FY 2011-12. Additionally, to create additional budget savings in FY 2012-13, the Clerk-Recorder will reduce this position to a 60% position for FY 2012-13. The Clerk-Recorder Department's positions have historically been allocated across multiple budget units within the Department. Ten percent of the position is budgeted in the County Clerk budget unit; therefore, ten percent of the savings is reflected here.

The recommended budget maintains one frozen and unfunded Deputy Clerk-Recorder position, which was defunded in FY 2011-12. Additionally, one vacant Deputy Clerk-Recorder was permanently deleted in FY 2011-12.

Additional reductions would require the elimination of an additional filled position, limiting the office's ability to meet legal requirements regarding recording of documents and would significantly compromise the department's ability to provide services to the public. Therefore, further reductions are not recommended.

Use of Fund Balance

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

**Clerk-Recorder
Domestic Violence (2-711)**

Donna M. Johnston, Clerk-Recorder

EXECUTIVE SUMMARY					
DEPT HEAD: DONNA M. JOHNSTON	UNIT: DOMESTIC VIOLENCE CENTERS	FUND: GENERAL	0001 2-711		
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
OTHER CHARGES	17,058	12,965	21,000	21,000	.0
* GROSS BUDGET	17,058	12,965	21,000	21,000	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	17,058	12,965	21,000	21,000	.0
OTHER REVENUES					
USER PAY REVENUES	17,058	12,965	21,000	21,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	17,058	12,965	21,000	21,000	.0
* UNREIMBURSED COSTS	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.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.

domestic violence programs. Casa de Esperanza provides a safe house for victims, as well as counseling services for victims of domestic violence.

The statistics of Marriage licenses for the past several years are as follows:

<u>Fiscal Year</u>	<u>Number of Marriages</u>
2010	601
2009	606
2008	578
2007	565
2006	538
2005	527
2004	535
2003	471
2002	442
2001	459
2000	437

Major Budget Changes

There are no major budget changes for FY 2012-13.

Program Discussion

We recommend that the Board of Supervisors distribute the collected funds locally to Casa de Esperanza for local

Clerk-Recorder Domestic Violence (2-711)

Donna M. Johnston, Clerk-Recorder

Recommended Budget

This budget is recommended at \$21,000.
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.

E X E C U T I V E S U M M A R Y					
DEPT HEAD: STEPHANIE J LARSEN	UNIT: CONTINGENCY	FUND: GENERAL			0001 9-900
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
OTHER CHARGES	30,000	0	0	0	.0
* GROSS BUDGET	30,000	0	0	0	.0
* NET BUDGET	30,000	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	620,000	620,000	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	30,000	0	620,000	620,000	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	.0
* UNREIMBURSED COSTS	30,000	0	620,000	620,000	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.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, funds 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 \$620,000 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 new budget unit when a transfer is made or, if additional funding comes into a fund other than the General Fund, the Contingency Reserve is increased. As of March 30, 2012, funds returned to the General Fund from other funds exceeded funds removed from the Contingency Fund. Therefore, the Amended Budget for FY 2012-13 shows \$781,971 available instead of the budgeted \$620,000. Any funds not

transferred out of Contingency during a given fiscal year remain in the General Fund.

Recommended Budget

The recommended appropriation for Contingencies is \$620,000. There is no change from FY 2011-12.

Use of Fund Balance

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

EXECUTIVE SUMMARY						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: COUNTY ADMINISTRATOR	FUND: GENERAL			0001 1-102	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	984,800	694,079	1,007,483	1,003,564	.4-	
SERVICES AND SUPPLIES	21,242	11,508	28,300	26,500	6.4-	
OTHER CHARGES	46,671	25,681	62,294	64,443	3.4	
* GROSS BUDGET	1,052,713	731,268	1,098,077	1,094,507	.3-	
INTRAFUND TRANSFERS	1,076	615	2,080	1,284	38.3-	
* NET BUDGET	1,053,789	731,883	1,100,157	1,095,791	.4-	
OTHER REVENUES						
USER PAY REVENUES	2,026	1,188	3,900	3,900	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	2,026	1,188	3,900	3,900	.0	
* UNREIMBURSED COSTS	1,051,763	730,695	1,096,257	1,091,891	.4-	
ALLOCATED POSITIONS	8.00	8.00	8.00	6.90	13.8-	

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 her staff include attending all Board meetings; providing policy recommendations for matters being considered by the Board; preparing and submitting the annual proposed 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. In addition, the CAO acts as Executive Officer to the Local Agency Formation Commission (LAFCO).

Major Budget Changes

Salaries & Benefits

- (\$72,495) Elimination of one filled Executive Secretary - Confidential position
- (\$11,578) Decrease due to the transfer of 10% of the Public Information Officer (PIO) position to the Emergency Services budget unit reflecting time spent on Emergency Services projects

- \$44,223 Increase to reflect restoration of the FY 2011-12 reduction created by voluntary furlough time
- \$47,509 General salary and benefits adjustments

Services & Supplies

- (\$400) Decrease in Communications
- (\$250) Decrease in Computer Hardware
- (\$150) Decrease in Memberships
- (\$1,000) Decrease in Transportation and Travel

Other Charges

- \$2,662 Increase in Interfund Information Technology charges

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 her staff coordinate and oversee the County budget and monitors 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.

The CAO's office oversees the SB 90 state mandate reimbursement contract, and approves interdepartmental rates charged out to departments by the Information Technology and Fleet Services internal service funds.

The CAO's office also 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, the 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 2011-12 included:

- The CAO and her staff had significant involvement in development of the Joint Powers Authority with the Cities of Yuba City and Live Oak to create the Sutter Animal Services Authority. The County Administrator's Office has provided primary staff support and recommendation for development of a new animal shelter, improvements to the existing animal shelter, presentations on policy issues, and consideration of new operational procedures.
- For the third year in a row, guided the County through one of the toughest budget years in decades, while balancing the competing priorities of preserving public services, minimizing employee lay-offs, and minimizing drawdowns on reserves.

- Provided oversight and coordination of the County's response to FEMA's report on their 2011 Community Assistance Visit.
- Completed the third annual countywide fee study update.
- Provided continued oversight and budgetary management for the implementation of the County's new SunGard software system for Personnel, Payroll, Purchasing, and Budgeting, estimated to go-live next fall.
- Developed and coordinated the 2011 redistricting process.
- Assisted in the implementation of AB 109 and other Public Safety Realignment changes.
- Recommended final candidates to the Board for the hiring of the new Human Resources Director, Community Services Director, and Library Director.
- Encouraged Sutter County's movement to reach out to the public through the use of social media.
- Negotiated new agreements with the County's federal and state lobbyists, which resulted in annual savings of 20% and 41%, respectively.
- Had significant involvement in the development of the proposed medical marijuana cultivation ordinance.
- Oversaw review and reconciliation of the Employee Benefits Trust Fund.

The County Administrative Office goals for FY 2012-13 include:

- To complete an orderly transition of lead agency responsibilities for Animal Control, provide policy recommendations for improvements to Animal Control operations, and to work with the Cities to begin construction of the new animal shelter.
- To address Airport funding in detail for the Airport Ad Hoc Committee, and work with the airport association and Ad Hoc Committee to address on-going financing and operations of the Airport.
- To provide continued oversight of the countywide SunGard project and implementation of the new budgeting module.
- To identify other areas within County government where additional cost-efficiencies can be achieved.

Recommended Budget

The budget is recommended at \$1,095,791. The General Fund provides 99.6% of the financing for this budget unit, and is reduced by \$4,366 (0.4%) compared to FY 2011-12. A portion of the costs for this budget unit are recouped from the Local Agency Formations Commission for staff support, and through the annual A-87 cost plan.

The budget includes a recommendation to eliminate the filled Executive Secretary position, in an effort to restructure the workload of the County Administrative Office and in light of reduced countywide financing available. The Executive Secretary position provides secretarial

support for executive management and office staff, as well as assisting members of the public and representatives from County departments. The duties of the Executive Secretary will be reassigned to remaining staff.

The five professional staff within the County Administrative Office agreed to take a voluntary 5% furlough during FY 2011-12, resulting in a reduction of \$44,223 in budgeted Salaries & Benefits expenses. Full funding for these positions has been restored for FY 2012-13.

The recommended budget maintains the Senior Analyst position as vacant and unfunded. This position was first left vacant and unfunded in FY 2010-11.

Salary and benefit expenses have been decreased due to the transfer of 10% of the Public Information Officer (PIO) position to the Emergency Services budget unit (2-401) reflecting time spent by the PIO on Emergency Services projects. The Emergency Services budget will show an increase of \$11,578, which will be offset with grant funds.

This budget recommendation also includes reductions to several remaining services and supplies accounts for FY 2012-13 in an effort to further reduce costs in recognition of reduced countywide financing. These total a reduction of \$1,800.

On March 31, 2009, the Board of Supervisors approved a contract with SunGard Public Sector, Inc., to implement a new software system for Personnel, Payroll, Purchasing, and Budgeting. The Personnel and Payroll modules are currently scheduled to be implemented in September of 2012. The Recommended Budget includes a re-

budget of \$30,000 for one extra-help position to assist regular staff during the implementation of the budget module, which has been deferred for over two years pending completion of the Personnel and Payroll modules.

Due to the limited size of the budget for the County Administrative Office, additional reductions would necessitate the elimination of a filled position. This would be in addition to the Executive Secretary position which is slated for elimination in the Recommended Budget and the Senior Analyst position that is currently being held vacant and unfunded. Further staff reductions would limit the office's ability to meet requirements of the office, including legal requirements such as the preparation of the annual Recommended Budget and responses to Public Records Act requests. Further reductions are not recommended at this time.

Use of Fund Balance

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

EXECUTIVE SUMMARY						
DEPT HEAD: RONALD S. ERICKSON	UNIT: COUNTY COUNSEL	FUND: GENERAL			0001 1-301	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	892,479	651,625	1,026,388	1,039,902	1.3	
SERVICES AND SUPPLIES	146,878	69,438	67,460	52,220	22.6-	
OTHER CHARGES	15,356	7,725	14,718	13,112	10.9-	
* GROSS BUDGET	1,054,713	728,788	1,108,566	1,105,234	.3-	
INTRAFUND TRANSFERS	2,011	1,164	2,716	2,249	17.2-	
* NET BUDGET	1,056,724	729,952	1,111,282	1,107,483	.3-	
OTHER REVENUES						
USER PAY REVENUES	43,070	16,881	36,000	36,000	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	43,070	16,881	36,000	36,000	.0	
* UNREIMBURSED COSTS	1,013,654	713,071	1,075,282	1,071,483	.4-	
ALLOCATED POSITIONS	6.50	7.50	6.50	7.50	15.4	

Purpose

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

- \$31,240 Increase to reflect restoration of the Assistant County Counsel position to fully funded position

Major Budget Changes

Salaries & Benefits

- (\$66,707) Decrease to reflect a temporary reorganization of positions, approved during FY 2011-12
- \$43,160 Increase to reflect restoration of the FY 2011-12 reduction created by voluntary furlough time in the prior year

Services & Supplies

- (\$15,240) Decrease in Professional and Specialized Services to eliminate funding for contract counsel services to assist the Department while one position was on unpaid status for a portion of FY 2011-12

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.
- 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 2012-13 is to continue to provide timely and quality legal services to the county, to vigorously defend and prosecute lawsuits on behalf of the County, and to provide well-researched and reasoned advice to county officers and departments.

Recommended Budget

This budget is recommended at \$1,107,483. The General Fund provides 96.8% of the financing for this budget unit and is reduced by \$3,799 (0.4%) compared to FY 2011-12. A portion of the costs for this budget unit are recouped from outside and subvented funds through the annual A-87 cost plan.

The Board of Supervisors approved a minor, temporary reorganization of the Department in February of 2012. An existing Deputy County Counsel IV has been temporarily

promoted to the vacated Assistant County Counsel position, the vacated Deputy County Counsel IV position will be defunded temporarily, and a new Limited Term Deputy County Counsel I position was approved for a term of one year. The cost savings in FY 2012-13 associated with this reorganization is estimated at \$66,707.

Additionally, the budget returns funding for two months of the Assistant County Counsel position, which had been partially defunded in FY 2011-12 to reflect the anticipated unpaid status of the incumbent. At that time, \$15,240 was added to the Professional and Specialized Services account to allow the Department to contract for additional counsel services to help offset the vacant position. The additional funding in Professional and Specialized Services has been removed for FY 2012-13. The cost increase for adding back the two months of funding for the Assistant County Counsel position in FY 2012-13, offset by the reduction in Professional and Specialized Services, is estimated at \$11,920.

The recommended budget maintains major prior year reductions in the following accounts:

- Subscriptions and Publications, maintained at \$28,000. Law Research contracts and subscriptions were reduced in the prior two years. The Department maintains only one legal resource subscription, and is using internet-based research to the extent possible.
- Professional and Specialized Services, maintained at \$6,000. It should be noted that additional appropriations will be required for outside counsel in the event that larger cases arise which

would exceed the capacity of the Department.

- Transportation and Travel, maintained at \$6,000. The Department must keep a minimum appropriation for Transportation and Travel for professional staff to attend trainings where they receive continuing education credits, as this is the most economical means to meet licensing requirements.

The impact of these reductions will need to be monitored during the year and will be reevaluated for FY 2013-14.

The County Counsel Department is relatively small, staffed by the County Counsel, an Assistant County Counsel and three Deputy County Counsels, plus one full-time Administrative Assistant and one part-time Legal Secretary. Further budget reductions in the County Counsel department would, depending on the desired reduction amount, require the reduction of at least one professional position and would result in a commensurate reduction in legal services available to the Board of Supervisors and County departments. Therefore, no further reductions are recommended in this budget unit.

Use of Fund Balance

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

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

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: TRIAL COURTS-GENERAL		FUND: TRIAL COURT		0014 2-110	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	0	0	0	0	.0	
OTHER REVENUES						
USER PAY REVENUES	4,742,344	4,292,148	4,292,148	4,017,063	6.4-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	525-	221-	0	0	.0	
AVAILABLE FUND BALANCE 7/1	0	0	16,849-	0	100.0-	
TOTAL AVAILABLE FINANCING	4,741,819	4,291,927	4,275,299	4,017,063	6.0-	
* UNREIMBURSED COSTS	4,741,819-	4,291,927-	4,275,299-	4,017,063-	6.0-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Purpose

This budget, which is prepared by the County Administrative Officer, 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

- (\$275,085) Decrease in Interfund General Fund cost

Program Discussion/ Recommended Budget

The recommended General Fund Contribution is \$4,017,063, which is a decrease of \$275,085 (6.4%) compared to FY 2011-12. As noted, this Unreimbursed Cost represents the County share of all recommended budgets in the Trial Court Fund.

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)

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY					
DEPT HEAD: STEPHANIE J LARSEN	UNIT: TRIAL COURT-COUNTY SHARE	FUND: GENERAL	0001 2-114		
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
OTHER CHARGES	4,742,344	4,292,148	4,292,148	4,017,063	6.4-
* GROSS BUDGET	4,742,344	4,292,148	4,292,148	4,017,063	6.4-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	4,742,344	4,292,148	4,292,148	4,017,063	6.4-
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	.0
* UNREIMBURSED COSTS	4,742,344	4,292,148	4,292,148	4,017,063	6.4-
ALLOCATED POSITIONS	.00	.00	.00	.00	.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 Budget (2-110).

The recommended amount equals the revenue that is required to meet the Unreimbursed Costs of all the budget units within the Trial Court Fund, 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

- (\$275,085) Decrease in Interfund Trial Court Cost

The decreased County Contribution to this fund is primarily due to decreases in unreimbursed costs of \$233,723 in the Probation budget unit and \$24,068 in the Public Defender budget unit compared to FY 2011-12.

Program Discussion/ Recommended Budget

The recommended General Fund contribution is \$4,017,063, which is a decrease of \$275,085 (6.4%) compared to FY 2011-12.

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 Public Safety - General (2-210)

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY					
DEPT HEAD: STEPHANIE J LARSEN	UNIT: PUBLIC SAFETY-GENERAL		FUND: PUBLIC SAFETY		0015 2-210
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
* GROSS BUDGET	0	0	0	0	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	0	0	0	0	.0
OTHER REVENUES					
USER PAY REVENUES	20,064,084	14,659,049	20,517,868	20,536,772	.1
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	8,567	187-	0	0	.0
TOTAL OTHER REVENUES	20,072,651	14,658,862	20,517,868	20,536,772	.1
* UNREIMBURSED COSTS	20,072,651-	14,658,862-	20,517,868-	20,536,772-	.1
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

Purpose

This budget unit, which is prepared by the County Administrator's Office, was created by the Board of Supervisors in 1993. 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 budget unit (2-215).

Public Safety Augmentation
Fund (0-282)

Program Discussion/ Recommended Budget

The Revenue for this budget is recommended at \$20,536,772 which is an increase of \$18,904 (0.1%) compared to FY 2011-12. The recommended General Fund contribution is \$14,436,772, which is a decrease of \$381,096 (2.6%) compared to FY 2011-12.

Major Budget Changes

Revenues

- (\$381,096) Decrease in Interfund General Fund Cost
- \$400,000 Increase in Interfund Transfer In-Special Revenue from the

Proposition 172 revenue is estimated at \$6,000,000. This revenue estimate assumes an increase of \$400,000 from the prior fiscal year. Based on recent receipts, it is anticipated this sales tax-based revenue will increase in FY 2011-12.

County Share Budgets *Stephanie J. Larsen, County Administrative Officer*
Public Safety - General (2-210)

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)

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY					
DEPT HEAD: STEPHANIE J LARSEN	UNIT: PUBLIC SAFETY-COUNTY SHARE		FUND: GENERAL		0001 2-215
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
OTHER CHARGES	14,073,388	10,450,000	14,917,868	14,536,772	2.6-
* GROSS BUDGET	14,073,388	10,450,000	14,917,868	14,536,772	2.6-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	14,073,388	10,450,000	14,917,868	14,536,772	2.6-
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	.0
* UNREIMBURSED COSTS	14,073,388	10,450,000	14,917,868	14,536,772	2.6-
ALLOCATED POSITIONS	.00	.00	.00	.00	.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 budget unit (2-210), which is located in the Public Safety Fund.

Major Budget Changes

Other Charges

- (\$381,096) Decrease in Interfund Public Safety Costs

Program Discussion/ Recommended Budget

This budget is recommended at \$14,536,772, which is a decrease of \$381,096 (2.6%) compared to FY 2011-12. 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.

The recommended decrease in the General Fund contribution to the Public Safety Fund is primarily the result of reductions in the District Attorney, Juvenile Hall and Sheriff-Coroner budgets.

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 Mental Health Fund (4-107)

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: MENTAL HEALTH-COUNTY SHARE		FUND: GENERAL		0001 4-107	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
OTHER CHARGES	1,402,679	234,183	1,646,000	0	100.0-	
* GROSS BUDGET	1,402,679	234,183	1,646,000	0	100.0-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	1,402,679	234,183	1,646,000	0	100.0-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	1,466,922	169,940	1,646,000	0	100.0-	
TOTAL OTHER REVENUES	1,466,922	169,940	1,646,000	0	100.0-	
* UNREIMBURSED COSTS	64,243-	64,243	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Purpose

State law previously required the Mental Health share of the Motor Vehicle In-Lieu (MVIL) Realignment revenue to first be placed into this budget unit, then transferred to the Mental Health Realignment Special Revenue Fund, and subsequently transferred to the Mental Health operating budget (4-102).

Public Safety Realignment 2011 changed counties' mental health services funding structure to no longer include MVIL revenue. Therefore, this budget unit is no longer required.

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

County Share Budgets Health Care - General (4-110)

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: HEALTH CARE-GENERAL		FUND: HEALTH		0012 4-110	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
OTHER CHARGES	2,996,118	2,097,283	2,996,118	2,996,118	.0	
* GROSS BUDGET	2,996,118	2,097,283	2,996,118	2,996,118	.0	
* NET BUDGET	2,996,118	2,097,283	2,996,118	2,996,118	.0	
APPROPRIATION FOR CONTINGENCY	0	0	1	0	100.0-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	2,996,118	2,097,283	2,996,119	2,996,118	.0	
OTHER REVENUES						
USER PAY REVENUES	8,754,239	6,809,415	9,039,465	6,873,346	24.0-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	4,587	944	0	0	.0	
TOTAL OTHER REVENUES	8,758,826	6,810,359	9,039,465	6,873,346	24.0-	
* UNREIMBURSED COSTS	5,762,708-	4,713,076-	6,043,346-	3,877,228-	35.8-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.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 0247 and consists of two components: Motor Vehicle In-Lieu Revenue (MVIL) and Sales Tax Revenue.

In addition, this budget unit contains an appropriation (\$2,996,118) that represents the portion of the County’s Health Realignment revenue that is transferred to the County Medical Services Program (CMSP). This amount was previously budgeted in the Non-County Providers budget, but was relocated to this budget unit after the County Board of Supervisors

agreed to allow the State Controller to make direct payments to CMSP (instead of the revenue being sent to the County, and the County making the payments).

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

Major Budget Changes

Revenues

- (\$1,936,768) Decrease in General Fund share of cost for the Health Fund

Program Discussion/ Recommended Budget

The recommended revenue is \$6,873,346, which is a decrease of \$2,166,119 (24.0%) compared to FY 2011-12. This decrease is

County Share Budgets

Health Care - General (4-110)

Stephanie J. Larsen, County Administrative Officer

due primarily to a change in Jail Medical revenue. For FY 2012-13, a budgeting change was made to reflect the Interfund Jail Medical Transfer in the Jail Medical budget unit (4-134), within the Health Fund, rather than in the General Fund. This change aligns the payment, or revenue, with the expenses, and allows for a more accurate representation of General Fund costs for Public Health activities and for Jail activities. Without this change, the Health Fund would show an overall increase in unreimbursed cost of \$489,021 (4.0%), primarily attributable to an increase in Jail Medical costs for FY 2012-13.

Other Charges is recommended at \$2,996,118 to fund the County contribution to the County Medical Services Plan (CMSP) for indigent medical services. This amount is the same as the FY 2011-12 Adopted Budget.

The recommended budget for the MVIL portion of Health Realignment revenue is recommended at \$4,344,225, which is a decrease of \$55,775 (1.3%) compared to FY 2011-12. The Motor Vehicle In-lieu (MVIL) portion of the Health Realignment revenue is first deposited in the General Fund and is then transferred to this budget unit.

The recommended amount for the sales tax portion of the Health Realignment revenue, which, by statute, is first deposited to the Health Realignment Fund (Special Revenue Fund 0-247), is recommended at \$1,297,135, which is a decrease of \$173,576 (11.8%).

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)

Stephanie J. Larsen, County Administrative Officer

E X E C U T I V E S U M M A R Y						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: HEALTH-COUNTY SHARE	FUND: GENERAL			0001 4-112	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
OTHER CHARGES	7,635,222	5,819,951	7,568,754	5,576,211	26.3-	
* GROSS BUDGET	7,635,222	5,819,951	7,568,754	5,576,211	26.3-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	7,635,222	5,819,951	7,568,754	5,576,211	26.3-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	4,053,835	2,976,526	4,400,000	4,344,225	1.3-	
TOTAL OTHER REVENUES	4,053,835	2,976,526	4,400,000	4,344,225	1.3-	
* UNREIMBURSED COSTS	3,581,387	2,843,425	3,168,754	1,231,986	61.1-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.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 0012. 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 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 (Fund 0-247).

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

Major Budget Changes

Other Charges

- (\$1,936,768) Decrease in General Fund share of cost for the Health Fund

Program Discussion/ Recommended Budget

This budget is recommended at \$5,576,211, which is a decrease of \$1,992,543 (26.3%) compared to FY 2011-12. This decrease is due primarily to a change in Jail Medical revenue. For FY 2012-13, a budgeting change was made to reflect the Interfund Jail Medical Transfer in the Jail Medical budget unit (4-134), within the Health Fund, rather than in the General Fund. This change aligns the payment, or revenue, with the expenses, and allows for a more accurate representation of General Fund costs for

County Share Budgets Health Fund (4-112)

Stephanie J. Larsen, County Administrative Officer

Public Health activities and for Jail activities.

MVIL Realignment revenues are recommended at \$4,344,225, which is a decrease of \$55,775 (1.3%) compared to FY 2011-12.

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)

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY

DEPT HEAD: STEPHANIE J LARSEN UNIT: WELFARE/SOCIAL SERVICES-GENRL FUND: WELFARE/SOCIAL SERVICES 0013 5-110

	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
* GROSS BUDGET	0	0	0	0	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	0	0	0	0	.0
OTHER REVENUES					
USER PAY REVENUES	2,853,376	1,042,560	3,520,812	2,667,905	24.2-
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	59,662	7,074	0	0	.0
TOTAL OTHER REVENUES	2,913,038	1,049,634	3,520,812	2,667,905	24.2-
* UNREIMBURSED COSTS	2,913,038-	1,049,634-	3,520,812-	2,667,905-	24.2-
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

Purpose

The Welfare/Social Services General budget unit is a revenue-only budget unit that is used to balance the Welfare/Social Services Fund to the total cost of all budget units within the Welfare/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/Social Services' costs. The County's share of the cost is shown as a corresponding appropriation in the Welfare – County Share budget unit 5-113. The revenue included in this budget unit equals the sum of the unreimbursed costs of all the other budget units in the Welfare/Social Services Fund.

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

Major Budget Changes

Other Charges

- (\$854,566) Decrease in required contribution from the Welfare/Social Services Realignment Fund

Program Discussion/ Recommended Budget

The recommended revenue is \$2,667,905, which is a decrease of \$852,907 (24.2%) compared to FY 2011-12. This decrease is due primarily to unreimbursed cost decreases in the Welfare Administration (5-101), Temporary Aid for Needy Families (5-204) and In-Home Supportive Services (5-201) budget units. The decrease in In-Home Supportive Services unreimbursed cost is simply a change in budgeting to directly reflect the required revenue transferred into

County Share Budgets Welfare/Social Services General (5-110)

Stephanie J. Larsen, County Administrator

the budget unit from the Social Services Realignment Fund (0-248)

The recommended amount for the sales tax portion of the Social Services Realignment Revenues (SSRR), which, by statute, is first deposited to the Welfare/Social Services Realignment Fund (Fund 0-248), is recommended at \$2,042,246. This is a decrease of \$854,566 (29.5%) and is also directly attributable to the decrease in unreimbursed cost of the budget units within the Welfare/Social Services fund.

The recommended budget for the MVIL portion of the SSRR is \$175,000, the same as budgeted in FY 2011-12. 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/Social Services Fund. The budget does not include the use of any specific fund balance.

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

Stephanie J. Larsen, County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: WELFARE-COUNTY SHARE		FUND: GENERAL		0001 5-113	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
OTHER CHARGES	591,984	577,907	624,000	625,659	.3	
* GROSS BUDGET	591,984	577,907	624,000	625,659	.3	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	591,984	577,907	624,000	625,659	.3	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	164,850	121,041	175,000	176,659	.9	
TOTAL OTHER REVENUES	164,850	121,041	175,000	176,659	.9	
* UNREIMBURSED COSTS	427,134	456,866	449,000	449,000	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.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 (Fund 0013). The amount appropriated in this budget unit is shown as revenue in Budget Unit 5-110 (Welfare/Social Services - General). The Motor Vehicle In-Lieu (MVIL) Realignment revenue shown in this budget unit is required by law to first be 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 2012-13.

Program Discussion/ Recommended Budget

The recommended budget is \$625,659, which is an increase of \$1,659 (0.3%) compared to FY 2011-12.

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.

General Revenues (1-209) *Stephanie J. Larsen, County Administrative Officer*

EXECUTIVE SUMMARY						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: GENERAL REVENUES	FUND: GENERAL			0001 1-209	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
OTHER CHARGES	13,018	0	32,414	0	100.0-	
* GROSS BUDGET	13,018	0	32,414	0	100.0-	
INTRAFUND TRANSFERS	410,530-	241,596-	322,128-	283,507-	12.0-	
* NET BUDGET	397,512-	241,596-	289,714-	283,507-	2.1-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	1,589,836	3,155,807	98.5	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	397,512-	241,596-	1,300,122	2,872,300	120.9	
OTHER REVENUES						
GENERAL REVENUES	34,717,864	17,773,971	33,925,032	32,353,377	4.6-	
OTHER FINANCING SOURCES	3,166	0	335,000	2,973,625	787.6	
RESIDUAL EQUITY TRANS-IN	0	0	182,759	0	100.0-	
CANCELLATION OF OBLIGATED F/B	0	0	3,057,885	1,255,045	59.0-	
AVAILABLE FUND BALANCE 7/1	12,012,229	6,082,086	5,729,618	4,700,000	18.0-	
TOTAL OTHER REVENUES	46,733,259	23,856,057	43,230,294	41,282,047	4.5-	

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

- (\$232,800) Budgeted decrease in property tax revenues, including in-lieu of vehicle license fee revenue, as compared to the FY 2011-12 Adopted Budget
- \$230,560 Budgeted increase in local sales and use tax revenue, in-lieu local sales and use taxes, as compared to the FY 2011-12 Adopted Budget
- \$2,973,625 Loan Repayment from Sutter Butte Flood Control Agency (reflected under "Other Financing Sources")

General Revenues (1-209) *Stephanie J. Larsen, County Administrative Officer*

- (\$1,621,659) Interfund Jail Medical Transfer In moved to the Health Fund (reduces the General Fund contribution to the Health Fund)
- \$250,000 Increase Contribution from Other Agency to reflect actual amount projected to be received from the Yuba City Redevelopment Agency

Program Discussion & Recommended Budget

The estimate for the General Revenue category is \$32,353,377, which is a decrease of \$1,571,655 compared to the FY 2011-12 Adopted Budget.

The decrease is due a budgeting change to reflect the Interfund Jail Medical Transfer in the Jail Medical budget unit (4-134), within the Health Fund, rather than in the General Fund. This change aligns the payment, or revenue, with the expenses, and allows for a more accurate representation of General Fund costs for Public Health activities and for Jail activities.

The General Revenue category remains essentially the same as FY 2011-12, when the Interfund Jail Medical Transfer is not considered.

The County's three major General Revenues have traditionally been the property tax, the sales tax, and the 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.

Regarding sales tax, the voter approved Proposition 57 (2004), officially called The Economic Recovery Bond Act, 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 is to last until all of the revenue bonds issued by the State, pursuant to Proposition 57, are paid off.

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

General Revenues (1-209) *Stephanie J. Larsen, County Administrative Officer*

With this Recommended Budget, property tax revenues (including secured, unsecured, and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$21.1 million. This represents a net decrease of approximately \$232,800, or 1.1%, from the FY 2011-12 Adopted Budget, based on the initial property tax roll estimate. The County Administrative Officer and the Assessor estimate that property tax revenue will continue to decline for FY 2012-13, due primarily to the number of applications for re-assessment for both personal and business properties.

The budget for sales and use tax revenue is recommended at \$2.85 million. 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 with FY 2011-12, with sales tax based revenue projected to come in slightly over what was included in the FY 2011-12 Adopted Budget. The County Administrative Office is projecting that revenue from all sales tax sources will increase by \$230,560, approximately 9%, for FY 2012-13.

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. For FY 2011-12, franchise fee revenue received from PG&E is lower than anticipated due primarily to an unusually mild winter. Total franchise fee revenue is budgeted at \$1.57 million for FY 2012-13.

The repayment of the County's General Fund loan to the Sutter Butte Flood Control Agency (SBFCA) has been budgeted in account #48100, Loan Principal Repayment, in the

amount of \$2,973,625. Through a series of four prior loan agreements, SBFCA borrowed funds for start-up efforts and the local share of Levee District 1's Star Bend setback levee project. Repayment of the loans was contingent upon SBFCA's successful creation of a benefit assessment district or other funding source, and the repayment was to take place when SBFCA had sufficient funds available. SBFCA's benefit assessment district was formed on July 14, 2010. SBFCA anticipates being in a position to repay the outstanding loans from the County, City and LD1 in the coming fiscal year. SBFCA and the County therefore entered into a Loan Repayment Agreement in May of 2012. The expectation is that the borrowed funds will be fully repaid within FY 2012-13.

It is recommended that \$1.0 million of the repaid funds be set-aside for the County's share of cost for the new Animal Control facility. The balance of the repaid funds (approximately \$1.97 million) is recommended to be set-aside to build a reserve to help off-set the County's future PERS Retirement plan cost increases which will result from recent actions by the PERS Board of Directors to reduce certain actuarial assumptions. The decisions by the PERS Board will have the effect of increasing plan rates by 1 to 2 percent for miscellaneous plans and by 2 to 3 percent for public safety plans, starting in FY 2013-14. Actual rate increases for Sutter County will not be known until FY 2013-14 Plan Valuation reports are made available by CalPERS in October of 2012. This change is not unique to Sutter County - all PERS member agencies are affected by this change.

An Interfund Transfer-In from the General Government Impact Fee fund (#0-101) has been rebudgeted from FY 2011-12 in the

General Revenues (1-209) *Stephanie J. Larsen, County Administrative Officer*

amount of \$335,599. This transfer is recommended to fund the County's share of cost of the recommended expansion of the Agricultural Commissioner's offices at 142 Garden Highway. The project is discussed further in the Agriculture Commissioner's budget (2-601).

It is recommended that \$42,000 of rebate funds received from the Centers for Medicare & Medicaid Services (CMS) Retiree Drug Subsidy Program (RDS) be budgeted for FY 2012-13. The County began receiving these funds in FY 2006-07, but had not previously budgeted the revenue due to the volatility in the annual amount received. The balance of the CMS/RDS funds in the amount of \$8,100 is budgeted in the Human Resources budget unit (1-401) to offset the cost of Retiree billing services.

The Interfund Jail Medical Transfer In shows a reduction of \$1,621,659 as compared to FY 2011-12. This transfer represents that cost of Jail Medical Services provided by the Public Health Department, a General Fund cost, and is "paid" by the Sheriff's Jail budget unit. This transfer has moved to the Health Fund for FY 2012-13 and effectively reduces the General Fund contribution to the Health Fund.

The recommended budget includes a \$250,000 increase in the amount of pass-through property tax revenue expected to be received from the Yuba City Redevelopment Agency (RDA). This revenue is shown in the Contribution from Other Agency account. The amount is calculated by the Auditor-Controller pursuant to an existing agreement, and increases as RDA property tax revenue increases. This agreement survives the elimination of the RDA, and it is expected that the County will continue to receive this annual pass-through revenue.

The estimated available Fund Balance from FY 2011-12 is \$4.7 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.

The General Fund Committed Fund Balance for Future Remodel – Ag Building (account #31208), in the amount of \$30,000, was budgeted to be liquidated in FY 2011-12 to help fund the expansion project. This one-time revenue is now included in the General Fund Unassigned Fund Balance, and remains available to fund \$30,000 of the project cost.

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, typically in October of each year, 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 the Increases in Designations account, to be placed in the Designation for Capital Projects in the Final Budget.

Use of Fund Balance

Cancellation of Obligated Fund Balances

It is recommended that the remaining \$15,579 in the Committed Fund Balance for Wellness Program (account #31216) be cancelled in FY 2012-13. These funds had been designated by the Board in a prior year to offset future costs of the County's employee wellness program, budgeted in the Public Health budget unit. However, it is recommended that the program be eliminated in FY 2012-13. Therefore, the Board has the discretion to redirect these

General Revenues (1-209) *Stephanie J. Larsen, County Administrative Officer*

funds to an alternate purpose. It is recommended that the cancelled funds be used in concept to offset a portion of this year's contribution to the new Committed Fund Balance account for future OPEB costs (recommended at \$77,418). This cost will also be partially offset with \$42,000 of rebate funds received from the Centers for Medicare and Medicaid Services (CMS) Retiree Drug Subsidy Program (RDS). This new Fund Balance is discussed further in the Non-Departmental Expenses budget unit (1-103).

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 or renewing existing contracts. Due to the structure of Williamson Act contracts, it will take 10 years for existing contracts to terminate. Therefore, it is recommended that \$51,150 of the Committed Fund Balance for Williamson Act Subvention (account #31217), be cancelled in FY 2012-13 to offset the loss of that revenue source.

It is recommended that \$198,000 of Committed Fund Balance Designated for Capital Projects (account #31265) be liquidated in FY 2012-13 to fund the cost of General Fund projects in the Plant Acquisition budget unit (1-801).

It is recommended that \$100,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects (account #31265) be liquidated to cover expenses related to mediation/arbitration efforts with the County Auditor-Controller. This

recommended expense is discussed in the Non-Departmental Expenses budget (budget unit 1-103).

It is recommended that \$890,316 held in the General Fund's Committed Fund Balance Designated for Capital Projects (account #31265) 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 2012-13 is recommended at \$1,255,045.

Increases to Obligated Fund Balances

As stated above, it is recommended that \$1.0 million of the loan repayment from the SBFCA be placed in the Committed Fund Balance Designated for Capital Projects (account #31265) to be set-aside for the County's share of cost for the new Animal Control facility. It is recommended that the balance of the repaid funds, in the amount of \$1,973,625, be set-aside in a Committed Fund Balance account, to be created by the Auditor-Controller, in order to build a reserve to help off-set the County's future PERS Retirement plan cost increases resulting from recent actions by the PERS Board of Directors.

It is also recommended that the Committed Fund Balance Designated for Capital Projects (account #31265) be increased by \$182,182, reflecting residual equity from the Capital Projects fund (4-100) that is recommended to be returned to the General Fund.

The total Increase in Obligated Fund Balance, for all accounts, in the General Revenues budget unit for FY 2012-13 is recommended at \$3,155,807.

General Revenues (1-209) *Stephanie J. Larsen, County Administrative Officer*

The total Increase in Obligated Fund Balance, for all accounts, in the General Revenues budget unit for FY 2012-13 is recommended at \$3,155,807.

Non-Departmental Expenses (1-103)

Stephanie J. Larsen
County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: STEPHANIE J LARSEN	UNIT: NON-DEPARTMENTAL EXPENSES	FUND: GENERAL	0001 1-103			
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SERVICES AND SUPPLIES	590,935	214,639	489,800	428,500	12.5-	
OTHER CHARGES	11,873	30,870	23,140	31,140	34.6	
* GROSS BUDGET	602,808	245,509	512,940	459,640	10.4-	
INTRAFUND TRANSFERS	4,997-	0	5,000-	5,000-	.0	
* NET BUDGET	597,811	245,509	507,940	454,640	10.5-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	44,665	164,248	267.7	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	597,811	245,509	552,605	618,888	12.0	
OTHER REVENUES						
USER PAY REVENUES	90,523	9,108	54,490	78,096	43.3	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	90,523	9,108	54,490	78,096	43.3	
* UNREIMBURSED COSTS	507,288	236,401	498,115	540,792	8.6	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Purpose

The Non-Departmental Expenses (NDE) budget unit finances certain general service 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.

actuarial services not included in FY 2012-13

- \$100,000 Increase in Professional/Specialized Services – Legal to cover mediation/arbitration efforts with the Auditor-Controller
- (\$38,000) Decrease in Professional and Specialized Services to reflect a reduction in special services required for FY 2012-13

Major Budget Changes

Services & Supplies

- (\$125,000) Decrease in Auditing Fees due to expenses for prior year management audit and

Other Charges

- \$8,000 Increase in Taxes and Assessments for Levee assessment costs

Revenues

- \$51,000 Increase in Interfund Transfer In – Special Revenue to bring the residual funds from the Vision Run Out fund (0-185) to NDE to be placed in a Committed Fund Balance for future use
- (\$30,000) Decrease in Contribution from Other Agency due to the elimination of Yuba City’s contribution towards a joint Federal lobbying contract

Program Discussion

As indicated above, this budget unit finances certain general service 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.

Within the Salaries and Benefits object level, the only account traditionally budgeted in NDE is Unemployment Insurance, which each year has served as a “place-holder” for possible Unemployment Insurance payments for General Fund Departments. Departments that are currently incurring on-going Unemployment costs have budgeted anticipated amounts in their individual budget units. For FY 2012-13, anticipated Unemployment Insurance payments that may be incurred due to filled positions that are recommended to be eliminated are reflected in the Personnel Transition Costs budget unit (1-104).

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 \$618,888. The General Fund provides approximately 88% of the financing for this budget unit and is increased \$42,677 (8.6%) compared to FY 2011-12.

Audit Fees are recommended at \$65,000, a reduction of \$125,000, reflecting the completion of the contracts for Management Audit services and Actuarial Services in FY 2011-12.

The Professional and Special Service – Legal line item is recommended at \$110,000:

- \$10,000 to cover possible residual legal issues related to the Golden State Water Company litigation; and
- \$100,000 to cover Board recommended costs for mediation/arbitration efforts with the Auditor-Controller to achieve resolution on disagreements regarding County issues.

The Professional/Specialized Services account is recommended at \$95,000, reflecting a reduction of \$38,000 due to a reduction of special contract services required in FY 2012-13.

The Contribution to Others account continues to reflect the County’s contribution to the Area 4 Agency on Aging (pursuant to a current Joint Powers Agreement). This annual payment was moved into the NDE budget unit from the Subsidy Request budget

Non-Departmental Expenses (1-103)

*Stephanie J. Larsen
County Administrative Officer*

unit (7-202) in the FY 2011-12 Adopted Budget.

The FY 2012-13 Recommended Budget includes \$8,000 for Taxes & Assessments, reflecting SBFCA levee assessments.

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 \$164,248:

- \$30,830 is recommended to transfer actual net revenues from FY 2010-11 Transient Occupancy Tax (TOT) payments to the Committed Fund Balance for Transient Occupancy Tax (account #37339).
- \$5,000 is recommended to be placed in the Committed Fund Balance for Farm Advisor/Ag Building (account #37309). This designation will be used to offset costs for any future improvement to or replacement of the joint Agricultural Commissioner/Farm Advisor facility.
- \$77,418 is recommended to be placed in a new Committed Fund Balance account as a reserve to reflect the annual amortized cost for FY 2012-13 OPEB costs. This cost will be partially offset with \$42,000 of the rebate funds received from the Centers for Medicare and Medicaid Services (CMS) Retiree Drug Subsidy Program (RDS) budgeted in the General Revenues budget (1-209). The

County began receiving these funds in FY 2006-07 but had not previously budgeted the revenue. The balance of CMS/RDS funds is budgeted in the Human Resources budget unit (1-401). It is recommended that this amount also be partially offset with the remaining \$15,579 in the Committed Fund Balance for Wellness Program (account #31216). The cancellation of this Committed Fund Balance is included in the General Revenues budget (1-209). It is recommended that Committed Fund Balance – OPEB account be created by the Auditor-Controller and that the Committed Fund Balance – OPEB be increased by \$77,418.

- \$51,000 is recommended to be placed in a new Committed Fund Balance – Insurance account related to the recommended closure of the Vision Run Out special revenue fund (0-185). This fund was established prior to 2001 to accumulate funds to cover outstanding obligations for insurance claims for Vision Insurance Plan (VSP) should the County terminate the agreement with VSP. The fund is no longer used for the original purpose. However, it is recommended that the funds be reserved in the General Fund in the event that the County moves to an alternate provider for vision insurance services, or for any similar insurance related purpose that would be determined by the Board of Supervisors to be an appropriate use of the funds. It is recommended that the residual funds from the Vision Run Out fund be transferred to the NDE budget unit and that Committed Fund Balance –

Non-Departmental Expenses (1-103)

Stephanie J. Larsen
County Administrative Officer

Insurance account be created by the Auditor-Controller and that the Committed Fund Balance – Insurance be increased by \$51,000. The approved transfer amount and related increase in Obligated Fund Balance, Committed Fund Balance-Insurance, will be adjusted in the final budget account for actual interest accrued at June 30, 2012.

Personnel Transition Costs (1-104)

Stephanie J. Larsen
County Administrative Officer

EXECUTIVE SUMMARY					
DEPT HEAD: STEPHANIE J LARSEN	UNIT: PERSONNEL TRANSITION COSTS	FUND: GENERAL	0001 1-104		
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	0	0	201,300	105,429	47.6-
* GROSS BUDGET	0	0	201,300	105,429	47.6-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	0	0	201,300	105,429	47.6-
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	201,300	105,429	47.6-
TOTAL OTHER REVENUES	0	0	201,300	105,429	47.6-
* UNREIMBURSED COSTS	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	16.00	5.00	68.8-

Purpose

The Personnel Transition Costs budget unit was created in FY 2011-12. This budget unit represents the County's total anticipated Unemployment Insurance liabilities associated with the recommended elimination of filled positions. This budget unit also includes one month of funding and the position allocation for those positions that are recommended to be eliminated in FY 2012-13.

Major Budget Changes

Salaries & Benefits

- \$35,229 Transition funding for positions recommended to be eliminated in FY 2011-12, based on an estimated one-month cost

- \$70,200 Maximum anticipated County Contribution for Unemployment Insurance for employees affected by eliminated positions

Recommended Budget

This budget is recommended at \$105,429.

It is recommended that the costs associated with this budget unit be funded with a Cancellation of Obligated Fund Balance, from the Committed Fund Balance Designated for Capital Projects (account #31265).

Highland Estates Improvement Reserve (0-391)

E X E C U T I V E S U M M A R Y

DEPT HEAD: STEVEN L. HARRAH

UNIT: HIGHLAND ESTATE IMPRVMT RSRVE FUND: HIGHLAND ESTATE IMPRVMT RSRVE 0391 0-391

	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
OTHER CHARGES	0	0	3,918	38,538	883.6
* GROSS BUDGET	0	0	3,918	38,538	883.6
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	0	0	3,918	38,538	883.6
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	0	0	3,918	38,538	883.6
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	1,527	603	1,000	1,000	.0
CANCELLATION OF OBLIGATED F/B	0	0	2,918	37,538	1,186.4
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	1,527	603	3,918	38,538	883.6
* UNREIMBURSED COSTS	1,527-	603-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

Purpose

The primary purpose of this budget unit is to appropriate the interest revenue for the reserve fund related to the Limited Obligation Improvement Bonds, Highland Estates Improvement Project bond issue of \$375,380, which matures on September 2, 2013.

Program Discussion

In FY 2009-10, \$44,592 was transferred from the Reserve Fund to the Bond Redemption Fund to bring the balance of the Reserve account to \$37,538, which is the amount required by the bond issuance. This fund is used to appropriate interest earnings, and any funds received during the year, to the Bond Redemption Fund, in order to maintain the required balance in the Reserve fund.

Major Budget Changes

Other Charges

- \$38,538 Contributions to Others expense to refund the bond issuance

Recommended Budget

This budget is recommended at \$38,538. The General Fund does not provide any financing for this budget unit.

Treasurer - Tax Collector Highland Estates Improvement Reserve (0-391)

Steven L. Harrah, Treasurer Tax-Collector

The Contributions to Others account is recommended at \$38,538, based on estimated funding available in the fund, in order to refund the bond. Actual funds available will not be known until the close of the FY 2011-12 accounting books. The Treasurer - Tax Collector will bring a recommendation to the Board of Supervisors to redeem the bond issuance and to close the fund in FY 2012-13.

Use of Fund Balance

The Highland Estates Improvement Reserve fund contains a Restricted Fund Balance in the amount of \$39,733 as of July 1, 2011. It is estimated that the Restricted Fund Balance will equal \$37,538 at July 1, 2012.

It is recommended that the Restricted Fund Balance as of July 1, 2012, be cancelled in FY 2012-13 and used along with any interest accrued subsequent to July 1, 2012, to redeem the bond.

Treasurer - Tax Collector Tax Collector (1-202)

Steven L. Harrah Treasurer-Tax Collector

EXECUTIVE SUMMARY						
DEPT HEAD: STEVEN L. HARRAH	UNIT: TREASURER-TAX COLLECTOR		FUND: GENERAL		0001 1-202	
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	625,927	479,957	630,089	622,348	1.2-	
SERVICES AND SUPPLIES	89,539	60,652	117,200	113,500	3.2-	
OTHER CHARGES	159,716	129,250	114,264	184,926	61.8	
* GROSS BUDGET	875,182	669,859	861,553	920,774	6.9	
INTRAFUND TRANSFERS	28,663	20,930	26,252	32,946	25.5	
* NET BUDGET	903,845	690,789	887,805	953,720	7.4	
OTHER REVENUES						
USER PAY REVENUES	344,131	184,785	336,040	361,300	7.5	
GOVERNMENTAL REVENUES	2,336	0	0	0	.0	
TOTAL OTHER REVENUES	346,467	184,785	336,040	361,300	7.5	
* UNREIMBURSED COSTS	557,378	506,004	551,765	592,420	7.4	
ALLOCATED POSITIONS	7.67	7.17	7.17	7.17	.0	

Purpose

The Treasurer – Tax Collector’s office provides services to other County departments and performs functions for several local government agencies not under the control of the County Board of Supervisors. Tax collections are performed for all taxing agencies including the County, cities, school districts and various special districts. The Treasurer also safeguards and invests the monies for the County, school districts, and most of the special districts in Sutter County as part of its Treasury function.

Major Budget Changes

Salaries & Benefits

- (\$13,922) Decrease due primarily to retirement of one employee

and new employee at lower cost salary step and retirement

Services & Supplies

- (\$3,000) Decrease in Office Expenses

Other Charges

- \$70,580 Increase in Interfund Information Technology charges as provided by the IT Department
- \$6,703 Increase in Intrafund Postage as provided by General Services

Revenues

- \$23,160 Increase in Treasury Fees based on estimated cost recovery

Program Discussion

The Treasurer – Tax Collector’s Office is accountable for three primary functions. As the County’s banking depository, the Department 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 County warrants issued by the auditor or schools; and managing and investing funds.

Cash balances in the County treasury average \$150 million to \$200 million each day. Every month, the Department banks approximately 15,000 checks in addition to cash and pays anywhere from 12,000 to 15,000 county and school warrants.

The Treasurer – Tax Collector’s Office administers the property tax collection function 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 45,000 tax bills and collects and processes more than \$90 million in tax payments.

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

Recommended Budget

This budget is recommended at \$953,720. The General Fund provides 62.1% of the financing for this budget unit and is increased by \$40,655 (7.4%) compared to FY 2011-12.

This recommendation reflects a \$13,922 decrease in salary and benefit costs due to the retirement of one long-time County employee with a new employee entering service at a lower level salary step and under the lower retirement plan. Because one-third of this position is budgeted in the ORC budget unit, that budget unit will also reflect a relative savings.

This budget maintains the prior year reduction of one full-time Treasurer-Deputy Collector position to a 50% (0.5 FTE) position. The Department will also continue to hold vacant and unfunded one Treasurer-Deputy Collector position that was frozen and unfunded in FY 2009-10. It should be noted that if a significant delay in processing of payments occurs, this could result in a loss of investment revenue, as those delayed payments would not be immediately available for investment.

A reduction of \$3,000 is recommended in Office Expense based on a review of prior year actual expenditures.

The Interfund Information Technology charge is recommended at \$183,773, an increase of \$70,580, due primarily to recommended changes in the Information Technology Department budget. These costs are also impacted by the Department’s efforts to modernize operations and increase efficiency, efforts which require Information Technology Department services.

Additional reductions would require the elimination of an additional filled position, limiting the office's ability to meet legal requirements regarding hours of operation (the Tax Collector is required to remain open until 5 pm). Further staffing reductions would also lead to longer delays in processing of payments. Therefore, further reductions are not recommended at this time.

Major projects and policy issues for this budget unit in the upcoming year will be to continue the efforts in applying modern technology necessary to stay current with subsequent property tax billings and collections and for the convenience of our citizens.

Use of Fund Balance

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

Treasurer - Tax Collector Office of Revenue Collections (1-204)

Steven L. Harrah, Treasurer-Tax Collector

EXECUTIVE SUMMARY

DEPT HEAD: STEVEN L. HARRAH	UNIT: OFFICE OF REVENUE COLLECTION			FUND: GENERAL	0001 1-204
	ACTUAL EXPENDITURE 2010-11	ACTUAL EXPENDITURE 3-31-12	ADOPTED BUDGET 2011-12	CAO RECOMMEND 2012-13	% CHANGE OVER 2011-12
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	172,628	100,225	183,068	175,787	4.0-
SERVICES AND SUPPLIES	15,877	23,243	14,550	26,575	82.6
OTHER CHARGES	9,622	3,347	6,259	5,850	6.5-
* GROSS BUDGET	198,127	126,815	203,877	208,212	2.1
INTRAFUND TRANSFERS	49	3,135	9,893	6,016	39.2-
* NET BUDGET	198,176	129,950	213,770	214,228	.2
OTHER REVENUES					
USER PAY REVENUES	55,633	35,577	98,747	107,500	8.9
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	55,633	35,577	98,747	107,500	8.9
* UNREIMBURSED COSTS	142,543	94,373	115,023	106,728	7.2-
ALLOCATED POSITIONS	3.33	3.33	3.33	2.33	30.0-

Purpose

The Office of Revenue Collection is a division of the Treasurer-Tax Collector's Office. The office pursues payment of delinquent debts owed to the County, once the referring department's collection attempts have been exhausted, and the Superior Court. Currently, the Office of Revenue Collections has in excess of 18,000 accounts, 5,000 County and 13,000 Superior Court, logged into the system's inventory with unpaid balances exceeding \$10 million. There is and has been a decrease in revenue due to the downturn in the economic status of the ORC clientele. Our goal is to continue to pursue aggressive collections in areas that create greater revenues.

The Office of Revenue Collections is the third division located in the Treasurer-Tax Collector's Office.

Major Budget Changes

Salaries & Benefits

- (\$7,281) Decrease due primarily to retirement of one employee and new employee at lower salary step and retirement plan

Services & Supplies

- \$10,525 Increase in Software License & Maintenance
- \$1,500 Increase in Computer Hardware

Other Charges

- (\$3,870) Decrease in Intrafund Postage as provided by General Services

Revenues

- \$18,253 Increase in Interfund Transfer-In from the ORC Collections special revenue fund (0-243)

Program Discussion

In FY 2009-10 over \$676,000 was recovered in delinquent debts owed to the County Departments and courts which includes: Agriculture Department; Auditor; Child Support; Clerk-Recorder; Community Services-Fire; District Attorney-Victim Witness; Human Services-Health, Mental Health and Welfare; Juvenile Hall; Library; Probation; Public Defender; and Sheriff. It is projected that \$700,000 will be realized in FY 2010-11, and the goal for FY 2011-12 is \$735,000. In FY 2009-10, the collection of delinquent taxes was transferred from the Office of Revenue Collection to the Tax Collection function of the Treasurer-Tax Collector's Department.

Court restitution collections recovered by the Office of Revenue Collections apply to the maintenance of effort requirement for trial court funding. Additionally, the State of California rebates 10% of restitution collections to the Office of Revenue Collections for collection enhancements.

One of the major projects and policy issues for this budget unit in the upcoming year is to implement a credit card system to maintain the Department's status as a Comprehensive Collection Program under California Penal Code 1463.007.

Recommended Budget

This budget is recommended at \$214,228. The General Fund provides 49.8% of the financing for this budget unit and is reduced \$8,295 (7.2%) compared to FY 2011-12.

The budget includes \$21,525 in Software License and Maintenance to fund the Department's collection enhancement software system. Computer Hardware is recommended at \$1,500 for the purchase of a high capacity printer for collection enhancement. An increase of \$18,253 is recommended in the Interfund Transfer-In from the ORC Collections special revenue fund (0-243). Increased funding is intended to offset costs associated with administering Office of Revenue Collections programs and will offset the Software License and Maintenance and Computer Hardware expenses.

The recommended budget maintains prior years' reductions in Transportation and Travel, Communications, Maintenance of Equipment and Professional and Specialized Services expenses. These reductions are made in an effort to reduce County costs for FY 2012-13. Cost reductions will be re-evaluated for FY 2014-15.

The Office of Revenue Collections division is currently staffed by two Treasurer-Collector Deputy positions, and is allocated a portion of the Assistant Treasurer-Tax Collector position for management oversight. In FY 2012-13, the department will continue to hold vacant and unfunded a third Treasurer-Deputy Collector position that was frozen and unfunded in FY 2010-11.

Treasurer - Tax Collector
Office of Revenue Collections (1-204)

Steven L. Harrah, Treasurer-Tax Collector

Further reductions are not recommended at this time.

Use of Fund Balance

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

