

FINANCIAL

SECTION I

EXECUTIVE SUMMARY

DEPT HEAD: MICHAEL V. STRONG

UNIT: ASSESSOR

FUND: GENERAL

0001 1-203

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,828,422	1,493,651	1,947,757	2,067,518	2,067,518	6.1
SERVICES AND SUPPLIES	94,569	49,249	181,315	76,605	75,355	58.4-
OTHER CHARGES	200,809	90,574	344,826	262,831	253,550	26.5-
* GROSS BUDGET	2,123,800	1,633,474	2,473,898	2,406,954	2,396,423	3.1-
INTRAFUND TRANSFERS	33,890	34,652	47,195	45,750	44,137	6.5-
* NET BUDGET	2,157,690	1,668,126	2,521,093	2,452,704	2,440,560	3.2-
OTHER REVENUES						
USER PAY REVENUES	16,341	12,882	94,300	32,000	32,000	66.1-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	16,341	12,882	94,300	32,000	32,000	66.1-
* UNREIMBURSED COSTS	2,141,349	1,655,244	2,426,793	2,420,704	2,408,560	.8-
ALLOCATED POSITIONS	24.00	24.00	24.00	24.00	24.00	.0

DESCRIPTION: Budget Unit 1-203 Assessor

The County Assessor is an elected official charged by law with the annual responsibility of preparing the assessment roll from which local property taxes are derived. These rolls represent secured and unsecured properties. The supplemental assessment roll is separate from either the secured or unsecured rolls. The office appraises all property, both real and personal, except that which is appraised by the Valuation Division of the State Board of Equalization or that, which is exempt by law. In addition, some properties, which are appraised, are exempt from taxation, such as: disabled veterans, church, religious and qualified non-profit organizations. Constant review of procedures is required by the office due to changes made in the taxation methods and revenue codes.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$2,452,704. This is a decrease of \$68,389 (2.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$32,000. This is a decrease of \$62,300 (66.0%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$2,420,704, which is \$6,089 (.3%) less than the prior year.

The request for Salaries and Benefits increases by \$119,761 (6.1%) compared to the FY 2007-08 Adopted Budget. The primary reasons for this change are negotiated salary increases. No new positions are requested in this budget.

The request for Services and Supplies decreases by \$104,710 (57.8%) compared to the FY 2007-08 Adopted Budget. Beginning in FY 2008-09, gas wells will be appraised by staff in the Assessor's office, thus reducing Professional Services. The prior consultant has retired, but will assist the county as needed. Special Departmental Expense (conversion to digital mapping) is reduced for FY 2008-09. Office Equipment and Computer Equipment items have been requested totaling \$8,250. These items are requested to add, replace, or update general office equipment and technical needs not related to mapping. Each of these items is also listed in the accompanying budget detail.

The request for Other Charges decreases by \$81,995 (23.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the Assessor's projection of \$250,000 for Information Technology costs, which represents a decrease of \$81,229 from FY 2007-08.

The request for Intrafund Charges decreases by \$1,445 (3.0%) compared to the FY 2007-08 Adopted Budget. This is due primarily to a lower projected estimate of overall printing, paper, and supplies expenditures.

No Fixed Assets are requested.

Total departmental revenue available decreases by \$62,300 (66.0%) compared to the FY 2007-08 Adopted Budget. This change is also noted in paragraph one, above, and is due to projected reductions in revenue, primarily from Interfund Transfer In-Special Revenues (carry-over from prior Property Tax Administration Program grant funds), which will be utilized to offset projected expenditures forecast for completion of the digital mapping conversion, again budgeted under Special Departmental Expense and detailed in the related budget worksheets.

CAO RECOMMENDATION:

This budget is recommended at \$2,440,560, which is \$80,533 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$2,408,560, which is \$18,233 (.8%) less than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$2,067,518, as requested. The department requested additional hours for Extra Help to develop physical characteristics for the real property assessment system. We agree with the importance of developing this information for the department as well as for the public and other county use.

Services and Supplies are recommended at \$75,355 which is \$1,250 less than requested due to reduction in computer costs since the Assessor is now in the personal computer replacement program through the Information Technology Department. We are recommending the Assessor's requested \$20,000 for the components to purchase a computer, CAD software and training for the AutoCAD system.

Other Charges are recommended at \$253,550 which is \$9,281 less than requested based on updated Interfund cost information primarily for Information Technology.

No Fixed Assets are requested.

Intrafund Transfers are recommended at \$44,137 which is \$1,613 less than requested based on updated Intrafund cost information primarily in printing costs.

Revenues are recommended as requested.

The Assessor concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ASSESSOR DEPT 1-203
 COUNTY BUDGET ACT STATE OF CALIFORNIA
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
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SALARIES AND EMPLOYEE BENEFITS

51010 Permanent Salaries	1,188,748	958,472	1,264,967	1,264,967	1,354,596	1,354,596
51014 Other Pay	8,304	15,241	10,395	10,395	16,000	16,000
51020 Extra Help	14,698	7,262	22,000	22,000	23,000	23,000
51030 Overtime			5,000	5,000	5,000	5,000
51100 County Contribution FICA	89,033	71,847	96,383	96,383	103,738	103,738
51110 County Contribution Retirement	189,296	155,968	205,852	205,852	223,737	223,737
51111 Retirement Allowance	92,084	74,341	98,130	98,130	105,310	105,310
51120 Co Contribution-Group Insuranc	181,960	149,238	183,748	183,748	205,099	205,099
51150 Interfund Workers Compensation	64,299	61,282	61,282	61,282	31,038	31,038
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,828,422	1,493,651	1,947,757	1,947,757	2,067,518	2,067,518 *

SERVICES AND SUPPLIES

52060 Communications	3,538	2,524	3,500	3,500	3,275	3,275
52120 Maintenance Equipment	779	581	800	800	800	800
52136 Computer Hardware	13,799		3,500	3,500	4,250	3,000
52150 Memberships	555	555	555	555	555	555
52170 Office Expenses	10,141	7,062	13,600	13,600	12,000	12,000
52172 Postage	650	500	650	650	500	500
52173 Subscription-Publication	2,378	1,456	2,360	2,360	2,675	2,675
52180 Professional/Specialized Srvs	38,395	27,070	41,545	41,545	12,200	12,200
52210 Rents/Leases Structures/Ground	503	460	555	555	600	600
52225 Office Equipment	14,418	550	21,350	21,350	4,000	4,000
52230 Special Departmental Expense	244		80,000	80,000	20,000	20,000
52250 Transportation & Travel	9,169	8,491	12,900	12,900	15,750	15,750
TOTAL SERVICES AND SUPPLIES	* 94,569	49,249	181,315	181,315	76,605	75,355 *

OTHER CHARGES

53601 Interfund Ins ISF Premium	1,732	5,597	5,597	5,597	6,326	6,326
53613 Interfund Fleet Admin	913	393	553	553	608	608
53615 Interfund Fuel & Oil	2,158	995	2,647	2,647	2,730	2,730
53616 Interfund Vehicle Maintenance	3,762	2,106	4,800	4,800	3,100	3,100
53620 Interfd Information Technology	192,185	81,358	331,229	331,229	250,000	240,751
53623 Interfund Fingerprints	25	50			25	
53685 Interfund Office Expense		7			7	
53689 Interfund Physical/Drug	34	68			35	35
TOTAL OTHER CHARGES	* 200,809	90,574	344,826	344,826	262,831	253,550 *

FIXED ASSETS

54300 Equipment						
TOTAL FIXED ASSETS	*					*

TOTAL GROSS BUDGET ** 2,123,800 1,633,474 2,473,898 2,473,898 2,406,954 2,396,423 *

INTRAFUND TRANSFERS

55202 Intrafund Postage	20,327	19,323	29,639	29,639	30,917	29,297
55203 Intrafund Printing	9,924	12,281	12,827	12,827	10,635	10,635
55204 Intrafund Copier Rental	2,149	1,612	2,364	2,364	2,365	2,365
55205 Intrafund Gen Insurance/Bonds	439	572	678	678	637	637
55206 Intrafund Paper and Supplies	1,019	800	1,648	1,648	1,164	1,164

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ASSESSOR DEPT 1-203
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
55211 Intrafund Fingerprints	32	64	39	39	32	39
TOTAL INTRAFUND TRANSFERS	* 33,890	34,652	47,195	47,195	45,750	44,137 *
TOTAL NET BUDGET	** 2,157,690	1,668,126	2,521,093	2,521,093	2,452,704	2,440,560 *
USER PAY REVENUES						
46104 Williamson Act Fee	4,250	2,250	1,000	1,000	1,000	1,000
46117 Assessor-Service Charge	6,707	6,809	8,500	8,500	7,000	7,000
46578 Interfund Trans In-Special Rev			80,000	80,000	20,000	20,000
47500 Other Revenue	5,384	3,823	4,800	4,800	4,000	4,000
TOTAL USER PAY REVENUES	* 16,341	12,882	94,300	94,300	32,000	32,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 16,341	12,882	94,300	94,300	32,000	32,000 *
UNREIMBURSED COSTS	** 2,141,349	1,655,244	2,426,793	2,426,793	2,420,704	2,408,560 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COAS County Assessor	FLAT 8768	1.00	1.00	1.00	1.00	1.00
ASSA Assistant Assessor	5558-6781 M	1.00	1.00	1.00	1.00	1.00
CHAP Chief Appraiser	4995-6112 M	1.00	1.00	1.00	1.00	1.00
AJA3 Auditor-Appraiser III	3923-4852 P	3.00	3.00	3.00	3.00	3.00
OR						
AJA2 Auditor-Appraiser II	3520-4358 P					
OR						
AJA1 Auditor-Appraiser I	3151-3923 P					
APR3 Appraiser III	3718-4592 P	6.00	6.00	6.00	6.00	6.00
OR						
APR2 Appraiser II	3328-4137 P					
OR						
APR1 Appraiser I	2985-3718 P					
SRMP Senior Map Drafting/Title Tec	3328-4137 P	1.00	1.00	1.00	1.00	1.00
OR						
MPDR Map Drafting/Title Tech	2985-3718 P					
APFA Appraisal Aide	2790-3482 G	1.00	1.00	1.00	1.00	1.00
ASCM Assessment Office Mgr	3618-4498 M	1.00	1.00	1.00	1.00	1.00
AST3 Assessment Technician III	2869-3581 G	9.00	9.00	9.00	9.00	9.00
OR						
AST2 Assessment Technician II	2574-3205 G					
OR						
AST1 Assessment Technician I	2311-2869 G					
TOTAL BUDGET UNIT POSITIONS	** 24.00	24.00	24.00	24.00	24.00	24.00 *

EXECUTIVE SUMMARY

DEPT HEAD: ROBERT E STARK

UNIT: AUDITOR-CONTROLLER

FUND: GENERAL

0001 1-201

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	793,534	709,764	940,475	1,057,705	995,856	5.9
SERVICES AND SUPPLIES	70,630	37,329	37,770	538,040	38,040	.7
OTHER CHARGES	262,060	222,428	352,203	352,613	343,125	2.6-
* GROSS BUDGET	1,126,224	969,521	1,330,448	1,948,358	1,377,021	3.5
INTRAFUND TRANSFERS	16,649	13,374	20,411	19,766	19,766	3.2-
* NET BUDGET	1,142,873	982,895	1,350,859	1,968,124	1,396,787	3.4
OTHER REVENUES						
USER PAY REVENUES	2,402	2,533	3,300	3,300	3,300	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	2,402	2,533	3,300	3,300	3,300	.0
* UNREIMBURSED COSTS	1,140,471	980,362	1,347,559	1,964,824	1,393,487	3.4
ALLOCATED POSITIONS	12.00	12.00	12.00	12.00	12.00	.0

DESCRIPTION: Budget Unit 1-201 Auditor-Controller

The Auditor-Controller, an elected official, is responsible for maintaining the fiscal records of the County and those of the special districts governed by the Board of Supervisors. In addition, control accounts are maintained for self-governed special districts and school districts depositing money with the County Treasurer. The traditional auditor functions include auditing special districts, auditing treasury cash and investments, accounting for payments and receipts, budget control, financial reporting, payroll, and cost accounting. The controller function is to oversee accounting procedures and audit county departments, with an emphasis on internal control, economy, and efficiency. Other responsibilities include calculation of property taxes due based on the assessment role, apportionment of property taxes collected, and accounting for various types of benefit assessments, special assessments, and bonds. The office also provides specialized services to the Welfare Department to facilitate the distribution of welfare payments.

Mission Statement:

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

Fiscal Stewardship:

- Accounting
- Auditing
- Budgeting
- Financial Reporting

Independent:

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

Management Information:

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

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$1,968,124. This is an increase of \$617,265 (45.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$3,300. This is relatively unchanged from prior year projected revenue. Therefore, the requested Unreimbursed Cost of this budget is \$1,964,824, which is \$617,265 (45.8%) higher than the prior year.

The request for Salaries and Benefits increases by \$117,230 (12.5%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is due to overtime allocated for the implementation of the new payroll system, and due to the regularly scheduled merit increases for some positions and approved salary increases.

The request for Services and Supplies increases by \$500,270 (1,324.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to Legal Fees of \$500,000—as a result of the Declaration of Conflict of Interest by County Counsel, the Auditor-Controller is without legal counsel, regarding accounting, financial, employment and constitutional issues important to the electorate. This amount reflects costs incurred to date of the Auditor-Controller and Assistant Auditor-Controller. If these amounts are not authorized to be paid this fiscal year, a designation should be established to reserve the funds for payment in the future.

The request for Other Charges is relatively unchanged compared to the FY 2007-08 Adopted Budget. This is primarily due to the Interfund IT charges projected based on prior year's allocation.

The request for Intrafund Charges decreases by \$645 (3.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a decrease in Intrafund Printing of \$1,299 which is offset by an increase of \$519 charge in Intrafund Paper and Supplies.

No Fixed Assets are requested in this budget.

Total departmental revenue available remains unchanged compared to the FY 2007-08 Adopted Budget.

CAO RECOMMENDATION:

This budget is recommended at \$1,396,787, which is \$571,337 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$1,393,487, which is \$45,928 (3.4%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$995,856, which is \$61,849 less than requested. Extra Help is recommended at \$5,000, which is \$9,849 less than requested. The Auditor-Controller is at full staff and the need for extra-help should be minimal. At this time, we are not recommending overtime. The requested overtime for \$52,000 was for 1.5 full time accountants for the full fiscal year in anticipation of the purchase of the new HR/Payroll system. When the Board approves the recommendation from the Steering Committee for the purchase of a new system, we will budget for system costs and implementation costs along with additional staffing costs in the departments implementing the new system.

Services and Supplies are recommended at \$38,040, which is \$500,000 less than requested. The request for legal fees for the Auditor-Controller is not recommended. The Auditor's \$500,000 request essentially is asking the people of the County to pay for his criminal defense costs associated with indictments and accusations brought against him by the FY 2004-05 County Grand Jury and the FY 2005-06 County Grand Jury, respectively. We do not believe this is an appropriate expenditure of County funds. It should be noted that a Sutter County Superior Court Judge recently ruled, in an action brought by Mr. Stark against various County officials, that it was inappropriate for the County to pay these costs. Also, the Third District Court of Appeal ruled that Mr. Stark shall bear his own costs. Therefore, Account #52165 Legal Fees is recommended at zero. The Auditor-Controller disagrees with this recommendation.

Other Charges are recommended at \$343,125 which is \$ 9,488 less than requested due to adjustments for Interfund Information Technology based on updated costs. We also deleted the additional hours that Information Technology was dedicating to the Auditor for the implementation of the new HR/Payroll system. As stated above, when the Board approves the recommendation from the Steering Committee for the purchase of a new system, we will budget for system costs and implementation costs along with additional staffing costs in the departments implementing the new system.

Intrafund Transfers are recommended as requested.

Revenues are recommended as requested.

The Auditor-Controller does not concur with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: AUDITOR-CONTROLLER FUNCTION: GENERAL ACTIVITY: FINANCE		DEPT 1-201 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
51010 Permanent Salaries	494,401	457,346	611,573	611,573	673,095	673,095	
51014 Other Pay	10,878	5,753	6,445	6,445	7,659	7,659	
51020 Extra Help	37,891	23,452	5,000	5,000	14,849	5,000	
51030 Overtime	7,843	38	6,500	6,500	52,000		
51100 County Contribution FICA	40,518	35,010	48,737	48,737	54,418	54,418	
51110 County Contribution Retirement	80,151	74,443	103,826	103,826	111,175	111,175	
51111 Retirement Allowance	38,950	35,440	49,507	49,507	52,321	52,321	
51120 Co Contribution-Group Insurance	75,712	68,228	101,811	101,811	88,695	88,695	
51130 Co Contrib Unemployment Insurc		2,978					
51150 Interfund Workers Compensation	7,190	7,076	7,076	7,076	3,493	3,493	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 793,534	709,764	940,475	940,475	1,057,705	995,856 *	
SERVICES AND SUPPLIES							
52060 Communications	1,399	1,134	1,700	1,700	1,700	1,700	
52120 Maintenance Equipment		250	700	700	700	700	
52150 Memberships	1,719	1,419	1,925	1,925	2,025	2,025	
52165 Legal Fees					500,000		
52169 Outside Printing	1,228	458			1,000	1,000	
52170 Office Expenses	16,805	9,546	15,300	15,300	16,660	16,660	
52173 Subscription-Publication	1,403	1,716	3,870	3,870	2,305	2,305	
52180 Professional/Specialized Svcs	38,584	12,288		35,677			
52225 Office Equipment	2,052	1,136	3,000	3,000	700	700	
52230 Special Departmental Expense	2,700						
52232 Employment Training	982	3,505	5,500	5,500	4,200	4,200	
52250 Transportation & Travel	3,758	5,877	5,775	5,775	8,750	8,750	
TOTAL SERVICES AND SUPPLIES	* 70,630	37,329	37,770	73,447	538,040	38,040 *	
OTHER CHARGES							
53601 Interfund Ins ISF Premium	810	2,610	2,610	2,610	2,938	2,938	
53620 Interfd Information Technology	260,693	219,771	349,395	349,395	349,395	339,907	
53623 Interfund Fingerprints	200		75	75			
53685 Interfund Office Expense	43	13					
53689 Interfund Physical/Drug	314	34	123	123	280	280	
TOTAL OTHER CHARGES	* 262,060	222,428	352,203	352,203	352,613	343,125 *	
TOTAL GROSS BUDGET	** 1,126,224	969,521	1,330,448	1,366,125	1,948,358	1,377,021 *	
INTRAFUND TRANSFERS							
55201 Intrafund Copy Services			152	152	167	167	
55202 Intrafund Postage	12,248	10,249	13,417	13,417	13,737	13,737	
55203 Intrafund Printing	1,394	1,207	3,954	3,954	2,655	2,655	
55204 Intrafund Copier Rental	1,386	1,069	1,626	1,626	1,619	1,619	
55205 Intrafund Gen Insurance/Bonds	232	254	361	361	282	282	
55206 Intrafund Paper and Supplies	1,133	595	633	633	1,152	1,152	
55211 Intrafund Fingerprints	256		268	268	154	154	
TOTAL INTRAFUND TRANSFERS	* 16,649	13,374	20,411	20,411	19,766	19,766 *	
TOTAL NET BUDGET	** 1,142,873	982,895	1,350,859	1,386,536	1,968,124	1,396,787 *	

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: AUDITOR-CONTROLLER DEPT 1-201
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
USER PAY REVENUES						
46115 Audit & Accounting Fees-Auditr	2,400	2,500	3,300	3,300	3,300	3,300
46150 Photocopy Charges	2	33				
TOTAL USER PAY REVENUES	* 2,402	2,533	3,300	3,300	3,300	3,300 +
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 2,402	2,533	3,300	3,300	3,300	3,300 +
UNREIMBURSED COSTS	** 1,140,471	980,362	1,347,559	1,383,236	1,964,824	1,393,487 +
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
AUCO Auditor-Controller	FLAT 9176	1.00	1.00	1.00	1.00	1.00
ASAU Assistant Auditor-Controller	5813-7129 M	1.00	1.00	1.00	1.00	1.00
ACSA Acctg Systems Analyst	4263-5277 M	1.00	1.00	1.00	1.00	1.00
ACC2 Accountant II	3718-4592 P	5.00	5.00	5.00	5.00	5.00
ACL3 Account Clerk III	2574-3205 G	1.00	1.00	1.00	1.00	1.00
ACL3 Account Clerk III	2574-3205 G	2.00	2.00	2.00	2.00	2.00
OR						
ACL2 Account Clerk II	2442-3036 G					
OR						
ACL1 Account Clerk I	2311-2869 G					
SECY Secretary	2574-3205 G	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 12.00	12.00	12.00	12.00	12.00	12.00 +

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

DEPT HEAD: JIM STEVENS

UNIT: TREASURER-TAX COLLECTOR

FUND: GENERAL

0001 1-202

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	477,511	462,878	585,598	648,395	648,395	10.7
SERVICES AND SUPPLIES	31,546	20,173	41,895	46,205	45,235	8.0
OTHER CHARGES	59,369	63,743	103,378	103,449	126,564	22.4
* GROSS BUDGET	568,426	546,794	730,871	798,049	820,194	12.2
INTRAFUND TRANSFERS	22,068	20,481	38,739	39,364	39,364	1.6
* NET BUDGET	590,494	567,275	769,610	837,413	859,558	11.7
OTHER REVENUES						
USER PAY REVENUES	178,793	153,375	215,770	228,770	228,770	6.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	178,793	153,375	215,770	228,770	228,770	6.0
* UNREIMBURSED COSTS	411,701	413,900	553,840	608,643	630,788	13.9
ALLOCATED POSITIONS	8.00	8.00	8.00	8.00	8.00	.0

DESCRIPTION: Budget Unit 1-202 Treasurer-Tax Collector

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 \$190 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.

This department 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 \$80 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.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$837,413. This is an increase of \$67,803 (8.8%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$228,770. This is an increase of \$13,000 (6.0%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$608,643, which is \$54,803 (9.9%) higher than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include the development and implementation of internet property tax payments. This project is to continue the efforts in applying modern technology necessary to stay current with the rapid growth of property development and subsequent property tax billings and collections.

The request for Salaries and Benefits increases by \$62,797 (10.7%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is the implementation of position reclassifications. The present level of staffing is eight positions and will remain the same.

The request for Services and Supplies increased by \$4,310 (10.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in maintenance agreements and the cost to print the tax bills.

No Fixed Assets are requested.

Total departmental revenue available increases by \$13,000 (6.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the increase in Treasury Fees.

CAO RECOMMENDATION:

This budget is recommended at \$859,558 which is \$22,145 more than requested. Revenues are recommended at \$228,770 as requested. The Unreimbursed Cost of this budget is \$630,788, which is \$76,948 (13.9%) higher than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended at \$45,235 which is \$970 less than requested based on projections for current year in Communication and Maintenance Equipment, plus a recalculation of Transportation & Travel costs.

Other Charges are recommended at \$126,564 which is \$23,115 more than request due to updated costs from Information Technology Department.

Intrafund Transfers are recommended as requested.

The Treasurer-Tax Collector concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: TREASURER-TAX COLLECTOR	DEPT 1-202 FUND 0001		
		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	309,128	297,125	385,010	385,010	427,385	427,385
51013	Special Pay	912	1,085	1,200	1,200	2,400	2,400
51014	Other Pay	1,679	4,732	2,800	2,800	3,877	3,877
51020	Extra Help		1,280				
51030	Overtime		88				
51100	County Contribution FICA	22,637	21,811	27,956	27,956	31,331	31,331
51110	County Contribution Retirement	49,342	48,553	62,847	62,847	70,988	70,988
51111	Retirement Allowance	23,869	23,091	29,874	29,874	33,364	33,364
51120	Co Contribution-Group Insuranc	67,510	61,842	72,639	72,639	77,241	77,241
51150	Interfund Workers Compensation	2,434	3,271	3,272	3,272	1,809	1,809
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 477,511	462,878	585,598	585,598	648,395	648,395 *
SERVICES AND SUPPLIES							
52060	Communications	1,267	897	1,600	1,600	1,700	1,600
52120	Maintenance Equipment	2,773	2,435	3,015	3,015	3,070	2,700
52150	Memberships	300	300	325	325	325	325
52170	Office Expenses	19,237	15,031	27,855	27,855	32,500	32,500
52190	Publication Legal Notice	5,359	349	5,150	5,150	4,350	4,350
52230	Special Departmental Expense		100			100	
52250	Transportation & Travel	2,610	1,061	3,950	3,950	4,160	3,760
	TOTAL SERVICES AND SUPPLIES	* 31,546	20,173	41,895	41,895	46,205	45,235 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	512	1,793	1,794	1,794	1,830	1,830
53620	Interfd Information Technology	58,857	61,900	101,584	101,584	101,584	124,699
53623	Interfund Fingerprints		50				
53689	Interfund Physical/Drug					35	35
	TOTAL OTHER CHARGES	* 59,369	63,743	103,378	103,378	103,449	126,564 *
FIXED ASSETS							
54300	Equipment						
	TOTAL FIXED ASSETS	*					*
	TOTAL GROSS BUDGET	** 568,426	546,794	730,871	730,871	798,049	820,194 *
INTRAFUND TRANSFERS							
55202	Intrafund Postage	20,673	18,725	36,779	36,779	36,637	36,637
55203	Intrafund Printing	161	797	677	677	1,408	1,408
55204	Intrafund Copier Rental	460	365	464	464	488	488
55205	Intrafund Gen Insurance/Bonds	198	218	321	321	245	245
55206	Intrafund Paper and Supplies	576	376	459	459	547	547
55211	Intrafund Fingerprints			39	39	39	39
	TOTAL INTRAFUND TRANSFERS	* 22,068	20,481	38,739	38,739	39,364	39,364 *
	TOTAL NET BUDGET	** 590,494	567,275	769,610	769,610	837,413	859,558 *
USER PAY REVENUES							
46131	Treasury Fees	173,393	142,200	199,820	199,820	212,120	212,120
46132	Research Special Services	322	291	250	250	250	250

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: TREASURER-TAX COLLECTOR DEPT 1-202
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46133 Unsecured Collection Fees	2,002	2,134	2,500	2,500	2,500	2,500
46134 Installment Plan Fees	800	880	800	800	1,500	1,500
46325 Data Processing Services		6,100	10,000	10,000	10,000	10,000
47527 Returned Check Fees	1,952	1,452	2,000	2,000	2,000	2,000
47542 Duplicate Copies	324	318	400	400	400	400
TOTAL USER PAY REVENUES	* 178,793	153,375	215,770	215,770	228,770	228,770 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 178,793	153,375	215,770	215,770	228,770	228,770 *
UNREIMBURSED COSTS	** 411,701	413,900	553,840	553,840	608,643	630,788 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
TRTA Treasurer-Tax Collector	FLAT 8394	1.00	1.00	1.00	1.00	1.00
ASTR Asst Treas Tax Coll	4995-6112 M	1.00	1.00	1.00	1.00	1.00
TRD3 Treasurer-Collector Deputy II	2869-3581 G	2.00	2.00	2.00	2.00	2.00
TRD2 Treasurer Coll Dep II	2574-3205 G	4.00	4.00	4.00	4.00	4.00
OR						
TRD1 Treasurer Coll Dep I	2311-2869 G					
TOTAL BUDGET UNIT POSITIONS	** 8.00	8.00	8.00	8.00	8.00	8.00 +

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

DEPT HEAD: JIM STEVENS

UNIT: OFFICE OF REVENUE COLLECTION FUND: GENERAL

0001 1-204

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	153,710	134,824	167,066	188,910	188,910	13.1
SERVICES AND SUPPLIES	12,384	11,968	16,615	17,390	16,590	.2-
OTHER CHARGES	5,512	4,050	9,748	9,812	8,990	7.8-
* GROSS BUDGET	171,606	150,842	193,429	216,112	214,490	10.9
INTRAFUND TRANSFERS	7,003	7,130	8,117	11,644	11,644	43.5
* NET BUDGET	178,609	157,972	201,546	227,756	226,134	12.2
OTHER REVENUES						
USER PAY REVENUES	58,355	52,859	65,915	72,170	72,170	9.5
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	58,355	52,859	65,915	72,170	72,170	9.5
* UNREIMBURSED COSTS	120,254	105,113	135,631	155,586	153,964	13.5
ALLOCATED POSITIONS	3.00	3.00	3.00	3.00	3.00	.0

DESCRIPTION: Budget Unit 1-204 Office of Revenue Collections

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. Currently, the Office of Revenue Collections has more than 17,000 accounts logged on the system with unpaid balances in excess of \$10 million.

In FY 2006-07 over \$896,000 was recovered in delinquent debts owed to the county departments and courts which includes: Agriculture Department; Auditor; Child Support; Clerk-Recorder-Recorder; Community Services-Fire; District Attorney-Victim Witness; Human Services-Health, Mental Health and Welfare; Juvenile Hall; Library; Probation; Public Defender; Sheriff; and Tax Collector. It is projected that \$910,000 will be realized in FY 2007-08, and the goal for FY 2008-09 is \$920,000.

Approximately 28% to 30% of all collections generated are general fund revenues and stay with the county. Court restitution collections recovered by this office 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.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$227,756. This is an increase of \$26,210 (13.0%) from the 2007-08 Adopted Budget. Departmental Revenues are requested to total \$72,170. This is an increase of \$6,255 (9.5%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$155,586, which is \$19,955 (14.7%) higher than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include pursuing aggressive collections and cross training of duties with the Treasurer-Tax Collector's division.

The request for Salaries and Benefits increased by \$21,844 (13.1%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is the County's implementation of the reclassification of the three positions in this department. The staffing will remain at its present level of three positions.

The request for Intrafund Charges increased by \$3,527 (43.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in postage rates.

No Fixed Assets are requested.

Total departmental revenue available increased by \$6,255 (9.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the implementations of more aggressive collections.

CAO RECOMMENDATION:

This budget is recommended at \$226,134, which is \$1,622 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$153,964, which is \$18,333 (13.5%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended at \$16,590, which is \$800 less than requested due to a decrease in Transportation and Travel based on updated information from the department.

Other Charges are recommended at \$8,990.

Intrafund Transfers are recommended as requested.

Revenues are recommended as requested.

The Treasurer-Tax Collector concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: OFFICE OF REVENUE COLLECTION	DEPT 1-204		
		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
FINANCING USES CLASSIFICATION							
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	101,867	90,047	112,098	112,098	128,052	128,052
51100	County Contribution FICA	7,051	6,289	8,114	8,114	9,334	9,334
51110	County Contribution Retirement	16,250	14,661	18,242	18,242	21,150	21,150
51111	Retirement Allowance	7,788	6,904	8,584	8,584	9,863	9,863
51120	Co Contribution-Group Insuranc	19,887	16,186	19,290	19,290	20,138	20,138
51150	Interfund Workers Compensation	867	737	738	738	373	373
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 153,710	134,824	167,066	167,066	188,910	188,910 *
SERVICES AND SUPPLIES							
52060	Communications	619	501	650	650	690	690
52120	Maintenance Equipment			400	400	200	200
52135	Software License & Maintenance	9,743	10,350	10,350	10,350	10,830	10,830
52150	Memberships	75	75	75	75	75	75
52170	Office Expenses	396	459	1,100	1,100	1,000	1,000
52173	Subscription-Publication	303	317	325	325	325	325
52180	Professional/Specialized Svcs	294		700	700	700	700
52190	Publication Legal Notice		157	100	100	200	200
52250	Transportation & Travel	954	109	2,915	2,915	3,370	2,570
	TOTAL SERVICES AND SUPPLIES	* 12,384	11,968	16,615	16,615	17,390	16,590 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	145	455	456	456	485	485
53620	Interfd Information Technology	5,367	3,595	9,292	9,292	9,292	8,470
53689	Interfund Physical/Drug					35	35
	TOTAL OTHER CHARGES	* 5,512	4,050	9,748	9,748	9,812	8,990 *
FIXED ASSETS							
54300	Equipment						
	TOTAL FIXED ASSETS	*					*
	TOTAL GROSS BUDGET	** 171,606	150,842	193,429	193,429	216,112	214,490 *
INTRAFUND TRANSFERS							
55202	Intrafund Postage	6,031	5,622	7,028	7,028	9,182	9,182
55203	Intrafund Printing	573	1,180	754	754	1,852	1,852
55204	Intrafund Copier Rental	33	40	31	31	57	57
55205	Intrafund Gen Insurance/Bonds	34	37	46	46	39	39
55206	Intrafund Paper and Supplies	332	251	219	219	475	475
55211	Intrafund Fingerprints			39	39	39	39
	TOTAL INTRAFUND TRANSFERS	* 7,003	7,130	8,117	8,117	11,644	11,644 *
	TOTAL NET BUDGET	** 178,609	157,972	201,546	201,546	227,756	226,134 *
USER PAY REVENUES							
46114	Admin/Clerical Cost Fee	46,532	43,827	50,000	50,000	55,000	55,000
46220	ORC Restitution Surcharge	10,869	9,032	13,000	13,000	13,000	13,000
46578	Interfund Trans In-Special Rev	954		2,915	2,915	4,170	4,170
	TOTAL USER PAY REVENUES	* 58,355	52,859	65,915	65,915	72,170	72,170 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: OFFICE OF REVENUE COLLECTION DEPT 1-204
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 58,355	52,859	65,915	65,915	72,170	72,170 *
UNREIMBURSED COSTS	** 120,254	105,113	135,631	135,631	155,586	153,964 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
TRD3 Treasurer-Collector Deputy II 2869-3581 G	1.00	1.00	1.00	1.00	1.00	1.00
TRD2 Treasurer Coll Dep II 2574-3205 G	2.00	2.00	2.00	2.00	2.00	2.00
OR						
TRD1 Treasurer Coll Dep I 2311-2869 G						
TOTAL BUDGET UNIT POSITIONS	** 3.00	3.00	3.00	3.00	3.00	3.00 *