

## FINANCE AND ADMINISTRATION

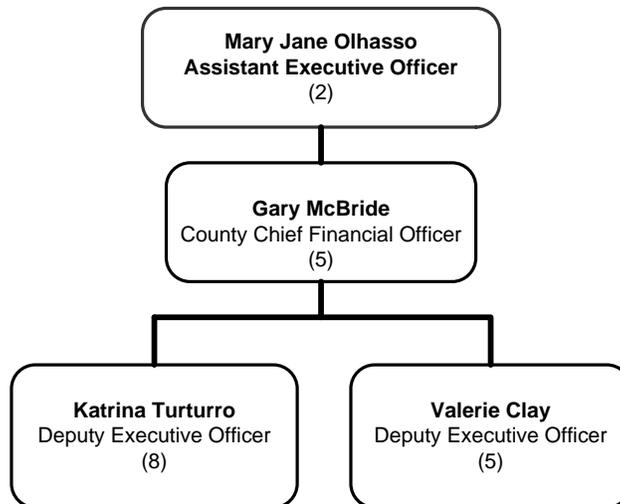
### Mary Jane Olhasso

#### DEPARTMENT MISSION STATEMENT

*Finance and Administration provides timely and accurate financial information to the public, Board of Supervisors, Chief Executive Officer, and County departments; identifies and implements best practices, true cost methodologies, alternative service delivery models, and efficient use of public investments.*



#### ORGANIZATIONAL CHART



#### 2016-17 SUMMARY OF BUDGET UNITS

	2016-17					
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
<b>General Fund</b>						
Finance and Administration	3,065,263	0	3,065,263			20
Capital Facilities Leases	7,240,810	0	7,240,810			0
<b>Total General Fund</b>	<b>10,306,073</b>	<b>0</b>	<b>10,306,073</b>	<b>0</b>	<b>0</b>	<b>20</b>
<b>Special Revenue Funds</b>						
Disaster Recovery Fund	0	7,530		(7,530)		0
<b>Total Special Revenue Funds</b>	<b>0</b>	<b>7,530</b>	<b>0</b>	<b>(7,530)</b>	<b>0</b>	<b>0</b>
<b>Total - All Funds</b>	<b>10,306,073</b>	<b>7,530</b>	<b>10,306,073</b>	<b>(7,530)</b>	<b>0</b>	<b>20</b>



**2015-16 MAJOR ACCOMPLISHMENTS**

- Received the Distinguished Budget Presentation Award for the tenth consecutive year.
- Continued enhancements to the comprehensive Countywide Fee Management System automating the County Fee process.
- Issued the 2016-21 Five-Year Capital Improvement Plan book.
- Developed a balanced budget for the coming year addressing the most pressing Countywide needs.

**DEPARTMENT PERFORMANCE MEASURES**

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 Target
OBJECTIVE	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.	Received Distinguished Budget Presentation Award from the Government Finance Officers Association.	Yes	Yes	Yes	Yes
STRATEGY	Prepare a budget presentation that follows the guidelines established by the National Advisory Council on State and Local Budgeting and Government Finance Officers Association (GFOA) best practices on budgeting.					
COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 Target
OBJECTIVE	Continue to develop and maintain consistent messaging for the organization.	Number of days recommended budget documents were provided in advance of the Board meeting.	18	14	21	21
STRATEGY	Ensure Board of Supervisors has sufficient review time for recommended budget documents.					
COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 Target
OBJECTIVE	Continue to develop and maintain consistent messaging for the organization.	Number of days fee documents were provided in advance of the Board meeting.	14	14	15	14
STRATEGY	Ensure Board of Supervisors has sufficient review time for recommended fee ordinance documents.					



## Finance and Administration

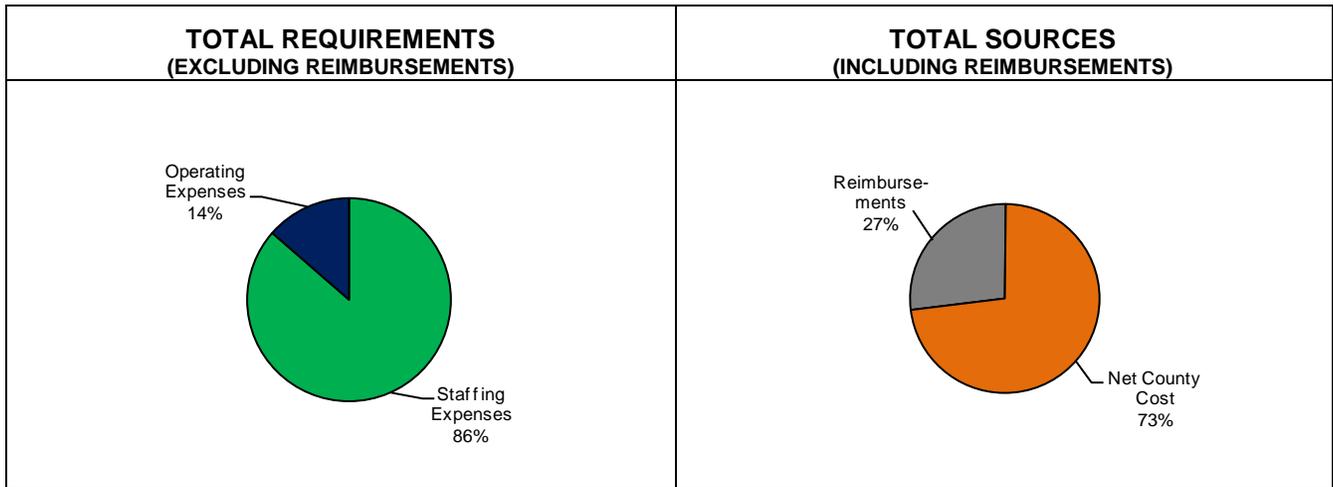
### DESCRIPTION OF MAJOR SERVICES

The Finance and Administration budget unit was created in 2011-12 to centralize financial management and oversight. In alignment with priorities of the Board of Supervisors and the Chief Executive Officer, this section provides timely and accurate financial information, and advises departments in financial matters.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$4,205,179
Total Sources (Incl. Reimb.)	\$1,139,916
Net County Cost	\$3,065,263
Total Staff	20
Funded by Net County Cost	73%

Finance and Administration is responsible for the preparation and administration of the County budget and annual fee reviews process, including development of the five-year forecast and annual strategic plan; the administration and monitoring of the County General Fund long-term debt portfolio, which includes both issuance and post-issuance activities; and oversight and administration of the County's capital improvement program.

### 2016-17 RECOMMENDED BUDGET



**ANALYSIS OF 2016-17 RECOMMENDED BUDGET**

GROUP: Administration  
 DEPARTMENT: Finance and Administration  
 FUND: General

BUDGET UNIT: AAA FAB  
 FUNCTION: General  
 ACTIVITY: Finance

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A) Change From Prior Year Modified Budget
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	
<b>Requirements</b>							
Staffing Expenses	1,840,406	2,462,736	3,101,470	3,589,136	3,358,662	3,634,052	44,916
Operating Expenses	165,254	479,745	434,657	481,360	293,952	571,127	89,767
Capital Expenditures	0	0	9,127	0	0	0	0
Total Exp Authority	2,005,660	2,942,481	3,545,254	4,070,496	3,652,614	4,205,179	134,683
Reimbursements	(364,311)	(373,277)	(753,222)	(969,595)	(818,318)	(1,139,916)	(170,321)
Total Appropriation	1,641,349	2,569,204	2,792,033	3,100,901	2,834,296	3,065,263	(35,638)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	1,641,349	2,569,204	2,792,033	3,100,901	2,834,296	3,065,263	(35,638)
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	0	4,883	227	0	5,199	0	0
Total Revenue	0	4,883	227	0	5,199	0	0
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	0	4,883	227	0	5,199	0	0
Net County Cost	1,641,349	2,564,321	2,791,806	3,100,901	2,829,097	3,065,263	(35,638)
Budgeted Staffing*	14	15	18	20	20	20	0

\*Data represents modified budgeted staffing

Note: Finance and Administration is classified as a central service department in the Countywide Cost Allocation Plan (COWCAP). In order to allocate full central service costs to the County's operating departments, central service departments do not pay COWCAP charges. Not included in this budget is \$1,082 which represents Finance and Administration's share of costs of other central service departments, such as Human Resources.

**MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED BUDGET**

Staffing Expenses of \$3.6 million fund 20 budgeted positions. The majority of Reimbursements are from Health Administration, County Fire, Special Districts, and Indigent Defense for administrative oversight.

**BUDGET CHANGES AND OPERATIONAL IMPACT**

Staffing Expenses are increasing by \$44,916 primarily due to negotiated salary increases and minor position changes. Operating Expenses are increasing by \$89,767 primarily due to an increase in salaries and benefits transfers out for the costs related to supporting an Administrative Analyst II position in the Law and Justice Group budget. Reimbursements are increasing by \$170,321 primarily as a result of increased reimbursements from Internal Service Fund departments, separated entities, and various departments that receive dedicated support from the Finance office.



**2016-17 POSITION SUMMARY\***

Division	2015-16				2016-17		Limited	Regular
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended			
Finance and Administration	20	1	-1	0	20	2	18	
Total	20	1	-1	0	20	2	18	

\*Detailed classification listing available in Appendix D.

**STAFFING CHANGES AND OPERATIONAL IMPACT**

Staffing Expenses of \$3.6 million fund 20 positions of which 18 are regular positions and two are limited term positions. The budget includes a staffing reorganization with the Law and Justice Group which transfers one Administrative Analyst II out of Finance and Administration to the Law and Justice Group and one Administrative Analyst III to Finance and Administration from the Law and Justice Group, to better align the responsibilities of the positions with their departmental assignments.



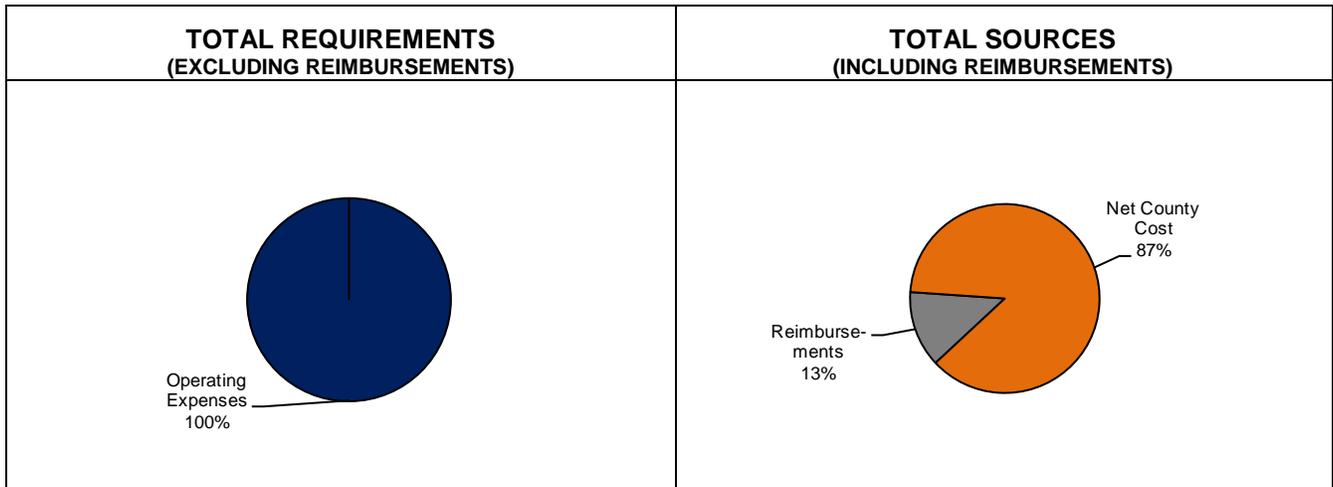
## Capital Facilities Leases

### DESCRIPTION OF MAJOR SERVICES

This budget unit funds the cost of long-term capital lease payments for the major County facilities financed by the General Fund. The final facility currently being financed by the General Fund is the West Valley Detention Center.

<b>Budget at a Glance</b>	
Total Requirements (Excl. Reimb.)	\$8,325,852
Total Sources (Incl. Reimb.)	\$1,085,042
Net County Cost	\$7,240,810
Total Staff	0
Funded by Net County Cost	87%

### 2016-17 RECOMMENDED BUDGET



## ANALYSIS OF 2016-17 RECOMMENDED BUDGET

GROUP: Administration  
DEPARTMENT: Finance and Administration - Capital Facilities Leases  
FUND: General

BUDGET UNIT: AAA JPL  
FUNCTION: General  
ACTIVITY: Property Management

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A) Change From Prior Year Modified Budget
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	14,876,470	14,665,377	14,735,530	14,889,602	14,651,779	8,325,852	(6,563,750)
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	14,876,470	14,665,377	14,735,530	14,889,602	14,651,779	8,325,852	(6,563,750)
Reimbursements	(1,945,536)	(1,941,734)	(1,437,542)	(1,948,792)	(1,948,792)	(1,085,042)	863,750
Total Appropriation	12,930,934	12,723,643	13,297,988	12,940,810	12,702,987	7,240,810	(5,700,000)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	12,930,934	12,723,643	13,297,988	12,940,810	12,702,987	7,240,810	(5,700,000)
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	10,700	146	0	0	0	0	0
Total Revenue	10,700	146	0	0	0	0	0
Operating Transfers In	0	0	0	5,700,000	5,700,000	0	(5,700,000)
Total Financing Sources	10,700	146	0	5,700,000	5,700,000	0	(5,700,000)
Net County Cost	12,920,234	12,723,497	13,297,988	7,240,810	7,002,987	7,240,810	0
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing

## MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED BUDGET

Operating Expenses of \$8.3 million represent lease payments and related fees and administrative costs for the West Valley Detention Center. Administrative costs include fees for Trustee services, auditing and other tax compliance services.

Reimbursements of \$1.1 million represent shares of lease costs from Regional Parks and Preschool Services. These reimbursements reflect these departments' shares of lease payments that were optionally prepaid with Discretionary General Funding.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements and Sources are decreasing by \$5.7 million as a result of the payment of the final lease payment for the 2002 Justice Center/Airport Improvements financing that matured in 2016.

## STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.



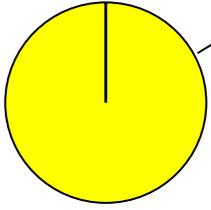
## Disaster Recovery Fund

### DESCRIPTION OF MAJOR SERVICES

The Disaster Recovery Fund was established to provide separate accountability for specific administrative and program costs related to the County’s disaster recovery efforts, which are reimbursed through state and federal funds. Prior incidents have included the Grand Prix/Old Fires in October 2003, Grass Valley/Slide Fires of October 2007, and winter storms of 1998, 2005, and 2010.

<b>Budget at a Glance</b>	
Total Requirements (Excl. Reimb.)	\$0
Total Sources (Incl. Reimb.)	\$7,530
Use of/ (Contribution to) Fund Balance	(\$7,530)
Total Staff	0

### 2016-17 RECOMMENDED BUDGET

<b>TOTAL REQUIREMENTS (EXCLUDING REIMBURSEMENTS)</b>	<b>TOTAL SOURCES (INCLUDING REIMBURSEMENTS)</b>
<p>No Requirements for this budget unit</p>	 <p>A pie chart representing the total sources for the budget unit. The chart is a single yellow circle, indicating that 100% of the total sources are derived from 'Other Revenue'.</p>



## ANALYSIS OF 2016-17 RECOMMENDED BUDGET

GROUP: Administration  
DEPARTMENT: Finance and Administration - Disaster Recovery Fund  
FUND: Disaster Recovery Fund

BUDGET UNIT: SFH CAO  
FUNCTION: Public Protection  
ACTIVITY: Other Protection

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A)
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Change From Prior Year Modified Budget
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	0	0	0	0	0	0	0
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	0	0	0	0	0	0
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	10,446	7,973	9,179	5,277	7,530	7,530	2,253
Total Revenue	10,446	7,973	9,179	5,277	7,530	7,530	2,253
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	10,446	7,973	9,179	5,277	7,530	7,530	2,253
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance**	(10,446)	(7,973)	(9,179)	(5,277)	(7,530)	(7,530)	(2,253)
Available Reserves				36,743	38,996	46,526	9,783
Total Fund Balance				31,466	31,466	38,996	7,530
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing

\*\*Contribution to Fund Balance appears as a negative number and increases Available Reserves.

## MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED BUDGET

Other Revenue of \$7,530 represents anticipated interest earnings on the cash balance in the fund, which includes amounts due to other agencies.

## BUDGET CHANGES AND OPERATIONAL IMPACT

This budget unit is currently used as a suspense account to track payments by state and federal agencies for reimbursable disaster recovery efforts that are then distributed to County departments.

## ANALYSIS OF FUND BALANCE

Fund Balance in the Disaster Recovery Fund consists of interest that has accrued on advances from the General Fund. Fund Balance will be used to help offset any costs disallowed by the Federal Emergency Management Agency after audits of reimbursement claims.

## STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.

