

General Government & Support Services

COUNTY OF SANTA BARBARA

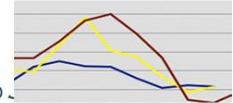


OFFICE OF THE AUDITOR-CONTROLLER



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED



Assessor

- What we do
- How we can help
- Property Value Notice
- Property Tax Programs
- Recent Home Sales



PUBLIC ADMINISTRATION



TAX COLLECTOR

OTHER EXEMPTION

BASIC PROPERTY TAXES

SPECIAL DISTRICT FIXED CHARGES

FIRST INSTALLMENT \$1,134.93

SECOND \$1

DUE NOV. 1, 2017 DELINQUENT AFTER DEC. 31, 2017

DUE FEB. 1 AFTER

VETERANS SERVICES

Expenditures by Department

| Department | Percentage |
|--------------------------|------------|
| ITD | 31.9% |
| Social Services | 15.7% |
| Public Health | 8.3% |
| Sheriff | 7.9% |
| Other Depts (12) | 8.7% |
| Fire | 2.0% |
| Probation | 3.2% |
| Public Works | 3.3% |
| Auditor-Controller | 4.7% |
| ADMHS | 5.0% |
| Clerk-Recorder | 4.6% |
| Treasurer | 2.5% |
| Planning and Development | 2.1% |

General Government & Support Services

General Government and Support Services Functional Group

The General Government and Support Services Functional Group includes the Auditor-Controller (A-C), Clerk-Recorder-Assessor (CRA), General Services (GS), Human Resources (HR), and Treasurer-Tax Collector/Public Administrator Departments (TTC). They provide the financial infrastructure and central support services to County departments. The elected officers also provide a variety of General Governmental Services by statute to numerous other county government agencies including schools, cities, and special districts. Property tax administration, investment services, and election services are good examples.

The General Government and Support Services Group provides essential financial, budget, accounting, audit, human resource support, investment, payroll, tax administration, public administrator, public guardian, veterans services, vital records maintenance, document recording, election services, purchasing, mail services, information technology support and infrastructure for information technology and communication, fleet operations, facilities, and land management including infrastructure maintenance and capital project management.

Strategic Values

The Functional Group believes in honoring and maintaining the public's trust by providing superior, courteous, and professional services at reasonable costs. The aim is to promote high-quality business services that provide for fairness, accountability, and effectiveness for all County departments and the other public entities they serve.

Strategic Purpose

To provide the financial, physical, and administrative services, human capital and infrastructure that allows the County organization and other public entities to accomplish their mission, goals, and objectives related to delivery of services to the public

Strategic Goals

- Continue the implementation of the Aumentum property tax system used by the A-C and TTC. Upgrade and integrate several other systems including the Assessor valuation systems, TTC payment applications, and A-C FIN accounting system.
- GS is leading one of the County's largest capital projects, constructing a 376-bed Northern Branch Jail. This involves a State grant of \$90 million dollars and requires project team expertise from the CEO, GS, Sheriff, County Counsel, the A-C and consultant and contractors.
- GS, the Community Services Department and CEO are ensuring all resources are maximized to address the maintenance needs County facilities and Parks that seek to replace antiquated infrastructure in Capital Planning.
- This group maintains and develops financial applications and systems that support the delivery of County services. The group combined, delivers well over 100 applications.
- The County, through the Debt Advisory Committee, manages the County debt levels throughout the year and leverages debt financing when appropriate.
- Property Tax generates the County's largest tax sources and the A-C, TTC, and CRA annually are required to implement legislative changes.
- Elections are complex and driven by details and timelines. The CRA is constantly focused on ensuring accurate elections.
- GS is conducting a comprehensive evaluation for the County's Public Safety Microwave Radio Communications Network and continues to work collaboratively on achieving goals from the County's Internet Technologies and Strategic Plan.
- Implement policy and programs to enhance the recruitment and retention of qualified, diverse staff to meet the needs of the community.
- Employ Strategic Human Resources policies, tools and programs to foster employee engagement.

General Government & Support Services

Functional Summary

| Staffing By Department | 2015-16 Actual | 2016-17 Adopted | Change from FY16-17 Ado to FY17-18 Rec | 2017-18 Recommended | 2018-19 Proposed |
|--------------------------------|-------------------|--------------------|--|------------------------|---------------------|
| Auditor-Controller | 49.90 | 50.25 | (1.25) | 49.00 | 49.00 |
| Clerk-Recorder-Assessor | 100.91 | 99.12 | (0.62) | 98.50 | 98.50 |
| General Services | 118.03 | 119.00 | (3.50) | 115.50 | 114.50 |
| Human Resources | 24.86 | 28.25 | 1.00 | 29.25 | 29.25 |
| Treasurer-Tax Collector-Public | 41.48 | 45.00 | (1.00) | 44.00 | 44.00 |
| Total | 335.17 | 341.63 | (5.38) | 336.25 | 335.25 |

| Budget By Department | 2015-16 Actual | 2016-17 Adopted | Change from FY16-17 Ado to FY17-18 Rec | 2017-18 Recommended | 2018-19 Proposed |
|--------------------------------|----------------------|-----------------------|--|------------------------|-----------------------|
| Auditor-Controller | \$ 8,188,338 | \$ 9,001,000 | \$ (72,000) | \$ 8,929,000 | \$ 9,288,000 |
| Clerk-Recorder-Assessor | 14,869,222 | 17,030,195 | 456,923 | 17,487,118 | 18,060,460 |
| General Services | 41,568,981 | 47,195,093 | 354,487 | 47,549,580 | 46,839,497 |
| Human Resources | 7,492,044 | 8,472,435 | 192,226 | 8,664,661 | 8,357,131 |
| Treasurer-Tax Collector-Public | 6,739,713 | 7,528,001 | 195,198 | 7,723,199 | 7,990,637 |
| North County Jail | 2,605,689 | 32,389,202 | 41,460,403 | 73,849,605 | 9,453,142 |
| Debt Service | 2,120,427 | 2,015,630 | (112,984) | 1,902,646 | 1,788,596 |
| Total | \$ 83,584,414 | \$ 123,631,556 | \$ 42,474,253 | \$ 166,105,809 | \$ 101,777,463 |

| Budget By Categories of Expenditures | 2015-16 Actual | 2016-17 Adopted | Change from FY16-17 Ado to FY17-18 Rec | 2017-18 Recommended | 2018-19 Proposed |
|--------------------------------------|-----------------------|-----------------------|--|------------------------|-----------------------|
| Salaries and Employee Benefits | \$ 42,790,382 | \$ 47,572,596 | \$ 390,214 | \$ 47,962,810 | \$ 49,901,950 |
| Services and Supplies | 26,133,681 | 60,978,485 | 42,045,216 | 103,023,701 | 36,834,514 |
| Other Charges | 14,660,351 | 15,080,475 | 38,823 | 15,119,298 | 15,040,999 |
| Total Operating Expenditures | 83,584,414 | 123,631,556 | 42,474,253 | 166,105,809 | 101,777,463 |
| Capital Assets | 11,969,700 | 16,293,794 | 700,255 | 16,994,049 | 8,963,981 |
| Other Financing Uses | 4,716,795 | 6,729,331 | (1,789,182) | 4,940,149 | 4,916,968 |
| Intrafund Expenditure Transfers (+) | 1,065,931 | 1,604,697 | 710,488 | 2,315,185 | 2,052,644 |
| Increases to Fund Balances | 4,711,677 | 15,370,969 | (15,021,997) | 348,972 | 364,497 |
| Fund Balance Impact (+) | 2,074,201 | - | - | - | 4,723 |
| Total | \$ 108,122,718 | \$ 163,630,347 | \$ 27,073,817 | \$ 190,704,164 | \$ 118,080,276 |

| Budget By Categories of Revenues | 2015-16 Actual | 2016-17 Adopted | Change from FY16-17 Ado to FY17-18 Rec | 2017-18 Recommended | 2018-19 Proposed |
|-------------------------------------|-----------------------|-----------------------|--|------------------------|-----------------------|
| Taxes | \$ 224,832 | \$ 255,000 | \$ (30,000) | \$ 225,000 | \$ 225,000 |
| Licenses, Permits and Franchises | 340,947 | 325,000 | (2,500) | 322,500 | 323,000 |
| Fines, Forfeitures, and Penalties | 7,280 | 5,000 | 1,000 | 6,000 | 6,000 |
| Use of Money and Property | 1,368,003 | 1,090,877 | 9,117 | 1,099,994 | 1,099,994 |
| Intergovernmental Revenue | 2,860,384 | 33,032,711 | 36,473,548 | 69,506,259 | 5,887,546 |
| Charges for Services | 40,062,958 | 42,710,774 | 464,463 | 43,175,237 | 43,061,290 |
| Miscellaneous Revenue | 4,355,267 | 3,640,080 | 128,117 | 3,768,197 | 3,749,227 |
| Total Operating Revenues | 49,219,671 | 81,059,442 | 37,043,745 | 118,103,187 | 54,352,057 |
| Other Financing Sources | 10,028,535 | 30,182,279 | (19,035,757) | 11,146,522 | 7,864,464 |
| Intrafund Expenditure Transfers (-) | 1,107,346 | 1,594,558 | 710,032 | 2,304,590 | 2,042,049 |
| Decreases to Fund Balances | 12,061,316 | 15,023,403 | 9,051,462 | 24,074,865 | 15,666,232 |
| General Fund Contribution | 34,488,787 | 35,770,665 | (695,665) | 35,075,000 | 34,365,100 |
| Fund Balance Impact (-) | 1,217,064 | - | - | - | 3,790,374 |
| Total | \$ 108,122,718 | \$ 163,630,347 | \$ 27,073,817 | \$ 190,704,164 | \$ 118,080,276 |

General Government & Support Services

