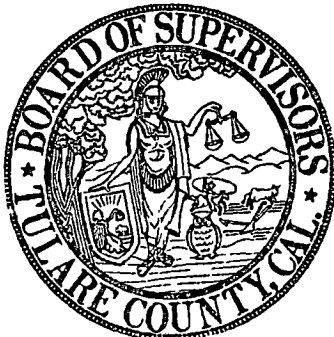


# BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF MID-YEAR BUDGET )  
REVIEW FOR FY 2017/18 AND ) Resolution No. 2018-0203  
APPROVAL OF ROLLOVER OPERATING )  
BUDGET FOR FY 2018/19 )

UPON MOTION OF SUPERVISOR CROCKER, SECONDED BY SUPERVISOR SHUKLIAN, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD MARCH 20, 2018, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS CROCKER, VANDER POEL, SHUKLIAN, WORTHLEY AND ENNIS  
NOES: NONE  
ABSTAIN: NONE  
ABSENT: NONE



ATTEST: MICHAEL C. SPATA  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY: Walter Perello  
Deputy Clerk

\*\*\*\*\*

1. Received the Mid-Year Budget Review for FY 2017/18, including the following:
  - (a) Mid-Year Budget Report,
  - (b) Salary Savings Report,
  - (c) Reserve/Fund Balance Report, and
  - (d) Trust Fund Report;
2. Approved the proposed schedule for preparation and adoption of the FY 2018/19 budget, which incorporates a rollover budget as the operating budget (including the Capital Projects budget) for the period between July 1, 2018 and adoption of the FY 2018/19 budget (4/5ths vote required);
3. Adopted the personnel resolution to add, reclassify, delete, and amend positions; and approve and amend the required job specifications and salary adjustments stemming from the Mid-Year Budget Report subject to completion of meet and confer;
4. Approved the capital asset purchase list; and

5. Authorized the Auditor-Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Officer, to process any budget adjustments stemming from the Mid-Year Budget Report (4/5ths vote required).

# BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF NEW OR AMENDED ) Resolution No. 2018-0204  
 CLASS SPECIFICATIONS, CLASS )  
 DESIGNATIONS AND COMPENSATION )

Upon Motion of Supervisor Crocker, seconded by Supervisor Shuklian, the following was adopted by the Board of Supervisors, at an official meeting held March 20, 2018, by the following vote:

Ayes: Supervisors Crocker, Vander Poel, Shuklian, Worthley and Ennis  
 Noes: None  
 Abstain: None  
 Absent: None



Attest: Michael C. Spata  
 County Administrative Officer/  
 Clerk, Board of Supervisors  
 By: Mary R. Nello  
 Deputy Clerk

The Board of Supervisors does hereby amend the Position Allocation Listing to add, reclassify, delete, and amend positions per the attached personnel document effective:

Funded Pay Period	Effective Date	Pay Period No.
7	4/1/2018	9

Explanation: Personnel actions are pending meet and confer with impacted unions. \*\*\* Position numbers to be assigned by the County Administrator's Office upon adoption of this resolution.

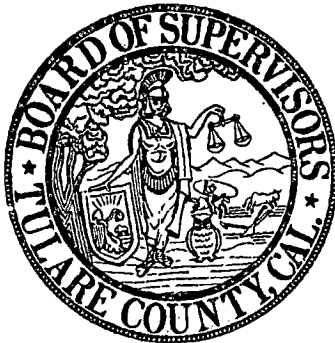
Reclassifications: Grant regular status to the incumbents who hold regular status prior to these reclassifications. Incumbents holding probationary status will complete the balance of their probationary period in their new classification.

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

**IN THE MATTER OF NEW OR AMENDED ) Resolution No. 2018-0205  
CLASS SPECIFICATIONS, CLASS )  
DESIGNATIONS AND COMPENSATION )**

Upon Motion of Supervisor Crocker, seconded by Supervisor Shuklian, the following was adopted by the Board of Supervisors, at an official meeting held March 20, 2018, by the following vote:

Ayes: Supervisors Crocker, Vander Poel, Shuklian, Worthley and Ennis  
Noes: None  
Abstain: None  
Absent: None



Attest: Michael C. Spata  
County Administrative Officer/  
Clerk, Board of Supervisors  
By: *Michael C. Spata*  
Deputy Clerk

\*\*\*\*\*

**Adopt the following new or amended class specifications, class designations, and compensation effective April 1, 2018:**

- Account Clerk I**, Item No. 000100, Salary Grade: 540 (\$32,797 annual Step 5), Bargaining Unit 01 , Competitive Service, Probation Period: 13 pay periods.\*
- Account Clerk I-K**, Item No. 000103, Salary Grade: 097 (\$32,800 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*
- Account Clerk II**, Item No. 041500, Salary Grade: 153 (\$36,216 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*
- Account Clerk II-K**, Item No. 041503, Salary Grade: 117 (\$36,219 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*
- Account Clerk III**, Item No. 041530, Salary Grade: 542 (\$40,208 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*
- Account Clerk-Principal**, Item No. 035500, Salary Grade: 170 (\$42,043 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*\*
- Account Clerk-Supv**, Item No. 045400, Salary Grade: 165 (\$40,007 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*\*
- Appraiser I**, Item No. 002110, Salary Grade: 263 (\$61,646 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 26 pay periods.



**Appraiser II**, Item No. 002120, Salary Grade: 747 (\$69,442 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods.

**Appraiser III**, Item No. 002230, Salary Grade: 750 (\$76,724 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods.

**Attorney-Sup, Child Support**, Item No. 081452, Salary Grade: 277 (\$127,305 annual Step 5), Bargaining Unit 20, Non-Competitive Service, At-Will

**Civil Office Assistant I**, Item No. 058510, Salary Grade: 311 (\$31,071 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant I-B**, Item No. 058511, Salary Grade: 981 (\$32,623 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant II**, Item No. 058520, Salary Grade: 661 (\$34,311 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant II-B**, Item No. 058521, Salary Grade: 982 (\$36,027 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant III**, Item No. 058530, Salary Grade: 665 (\$37,140 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant III-B**, Item No. 058531, Salary Grade: 983 (\$39,777 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant - Supv**, Item No. 058400, Salary Grade: 485 (\$45,742 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Coding Specialist**, Item No. 005700, Salary Grade: 269 (\$61,718 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**County Financial Technician I**, Item No. 074810, Salary Grade: 720 (\$36,216 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**County Financial Technician I-Payroll**, Item No. 074815, Salary Grade: 906 (\$34,645 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.

**County Financial Technician II**, Item No. 074820, Salary Grade: 723 (\$39,974 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**County Financial Technician II-Payroll**, Item No. 074825, Salary Grade: 907 (\$38,202 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**County Financial Technician III**, Item No. 074830, Salary Grade: 643 (\$46,178 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Custodial Service Manager**, Item No. 041800, Salary Grade: B06 (\$78,632 - \$117,947 Range), Bargaining Unit 19, Non-Competitive Service, At-Will.

**Custodial Supervisor**, Item No. 013700, Salary Grade: 210 (\$45,065 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*\*

**Custodial Worker**, Item No. 013820, Salary Grade: 809 (\$30,474 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods.\*

**Custodial Worker - Lead**, Item No. 013930, Salary Grade: 826 (\$35,363 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods.\*

**Laboratory Assistant I**, Item No. 027210, Salary Grade: 126 (\$29,840 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Laboratory Assistant II**, Item No. 027220, Salary Grade: 721 (\$33,901 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Legal Office Assistant I**, Item No. 027810, Salary Grade: 824 (\$30,902 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant II**, Item No. 027820, Salary Grade: 822 (\$34,126 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant III**, Item No. 027830, Salary Grade: 829 (\$37,673 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant III-K**, Item No. 027833, Salary Grade: 118 (\$37,676 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant IV**, Item No. 027840, Salary Grade: 274 (\$41,439 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant - Supv**, Item No. 046500, Salary Grade: 835 (\$45,143 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant I**, Item No. 042410, Salary Grade: 785 (\$30,766 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant II**, Item No. 042420, Salary Grade: 796 (\$33,975 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant III**, Item No. 042430, Salary Grade: 815 (\$37,510 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant, Supv**, Item No. 042400, Salary Grade: 878 (\$45,295 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Milk Technician I**, Item No. 032210, Salary Grade: 721 (\$33,901 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Milk Technician II**, Item No. 032220, Salary Grade: 168 (\$39,330 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Milk Technician III**, Item No. 032230, Salary Grade: 265 (\$45,462 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Office Assistant II**, Item No. 033320, Salary Grade: 824 (\$30,903 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant II K**, Item No. 033323, Salary Grade: 311 (\$31,070 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant II K B**, Item No. 033324, Salary Grade: 659 (\$32,623 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant III**, Item No. 033330, Salary Grade: 822 (\$34,124 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.

**Office Assistant III K**, Item No. 033333, Salary Grade: 661 (\$34,310 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant III K B**, Item No. 033334, Salary Grade: 663 (\$36,028 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant IV**, Item No. 033340, Salary Grade: 276 (\$37,534 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant IV K**, Item No. 033343, Salary Grade: 280 (\$37,742 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant, Supv**, Item No. 082300, Salary Grade: 281 (\$39,102 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Solid Waste Manager**, Item No. 044500, Salary Grade: 600 (\$96,865 annual Step 5), Bargaining Unit 19, Non-Competitive Service/At-Will.

**Veterans Services Officer**, Item No. 049000, Salary Grade: 212 (\$64,590 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

**Veterans Services Representative**, Item No. 049100, Salary Grade: 182 (\$44,960 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods.

\*Compensation shown includes 2% equity effective the first pay period following adoption by the Board of Supervisors.

\*\*Compensation shown includes 5% equity effective the first pay period following adoption by the Board of Supervisors.



**County Administrative  
Office  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

KÜYLER CROCKER  
District One  
PETE VANDER-POEL  
District Two  
AMY SHUKLIAN  
District Three  
J. STEVEN WORTHLEY  
District Four  
MIKE ENNIS  
District Five

**AGENDA DATE:** March 20, 2018

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Personnel Resolution attached	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>

CONTACT PERSON: Michael C. Spata    PHONE: (559) 636-5005

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**REQUEST(S):**  
That the Board of Supervisors:

1. Receive the Mid-Year Budget Review for FY 2017/18, including the following:
  - (a) Mid-Year Budget Report,
  - (b) Salary Savings Report,
  - (c) Reserve/Fund Balance Report, and
  - (d) Trust Fund Report;
2. Approve the proposed schedule for preparation and adoption of the FY 2018/19 budget, which incorporates a rollover budget as the operating budget (including the Capital Projects budget) for the period between July 1, 2018 and adoption of the FY 2018/19 budget (4/5ths vote required);
3. Adopt the personnel resolution to add, reclassify, delete, and amend positions; and approve and amend the required job specifications and salary adjustments stemming from the Mid-Year Budget Report subject to completion of meet and confer;
4. Approve the capital asset purchase list; and
5. Authorize the Auditor-Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Officer, to process any budget adjustments stemming from the Mid-Year Budget Report (4/5ths vote required).

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

## **SUMMARY:**

### **1. Mid-Year Budget Review**

This Mid-Year Budget Review is an opportunity to review the financial condition of Tulare County's Adopted Budget approved in September 2017 by the Board of Supervisors for Fiscal Year 2017/18.

This Budget Review also provides the opportunity to evaluate the fiscal outlook of the economy, thereby allowing adequate preparation for the County's next budget affecting Fiscal Year 2018/19.

Importantly, this Budget Review also presents three key reports covering Salary Savings, Reserves/Fund Balance, and Trust Funds. For detail regarding these reports, see Attachment 1 (Mid-Year Budget Review Fiscal Year 2017-2018).

Additionally, the County enjoys and maintains several Financial Strengths including (1) Economic Growth and Development; (2) Budgets in Alignment with Fiscal Sustainability; (3) Growth of Reserves and Trust Fund Management; (4) Investment Growth and effective Debt Management; (5) Capital Improvement Construction and Expansion; (6) Performance levels consistent with Strategic Management; and (7) Employee Compensation Increases.

Looking ahead, however, the County has several Financial Challenges including addressing (1) the Retirement System's Unfunded Liability and Financing through Bonds and Employer Contributions; (2) Detention Facilities involving Public Safety, Public Law and Health Care costs; (3) Health and Human Services Agency budget impacts associated with In-Home Support Services (IHSS), Health and Mental Health Care, Trust Funds, and Social Services; (4) Fire departmental planning in terms of Fire Stations, Improvements, Transport, Equipment, and Staffing; (5) Zones of Benefit for Water Systems and Wastewater Systems; (6) Groundwater Management affecting Assessed Valuation and Reverse Multiplier Effects; and (7) the potential Economic Recession in terms of Timing, affected Business Sectors and Magnitude.

To build on these strengths and to address these challenges, the County has in-place a proactive and responsive system of Governance and Organizational Management. For example, in connection with Governance, the Board of Supervisors, the Strategic Financing Committee and other Board committees have adopted, or will consider adopting, necessary Policies, Priorities and Budgets. With respect to Organizational Management, the County proactively pursues Strategic Management, Budgetary Sustainability and Economic Development.

Further detail will be provided at the Board meeting regarding Financial Strengths, Financial Challenges, and Governance and Organizational Management.

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

**(a) Mid-Year Budget Report**

Based on this Mid-Year Review process, the General Fund Budget is on pace to finish the fiscal year within the approved adopted Net County Cost. Carryover fund balance (revenues and fund balance in excess of expenditures) is expected to be above the structural level necessary to end the current fiscal year appropriately in preparation for the upcoming fiscal year budget process.

This positive financial position is reflective of the conservative approach used in developing discretionary revenue estimates, the magnitude of the projected unused contingency appropriation, and strong departmental fiscal oversight.

Further, the current year budget continues to improve the structural integrity of the General Fund and is following the Strategic Management System based on a "Business Model" that is intended to define and market Tulare County's Mission as being "Open for Business." The noteworthy actions implemented recently to maintain budgetary and fiscal sustainability include amendments to Tulare County's Strategic Business Plan and Financial Policies.

Overall, the County is able to continue the structural improvement of the General Fund, while increasing reserves and implementing cost of living increases to all of its bargaining units this fiscal year.

As of December 31, 2017, overall General Fund revenues are 37% collected which is approximately the same when compared to the prior year. The majority of General Fund revenues are collected in the second half of the year, with a large portion actually coming in the last quarter.

Additionally, in subvented portions of the budget, revenues flow up or down according to their related claimable expenses. For example, the revenues for the Health and Human Services Agency are approximately \$8 million higher at December 31, 2017 than last year.

Moreover, Human Services assistance payments continue to decrease based on the number of clients requesting cash aid assistance. However, if the economy slows down, many clients may become unemployed, thus causing the need for assistance payments to rise.

Expenditures are approximately 51% of the budget as of December 31, 2017, and as such, are the same when compared to the prior year. Expenditure balances at Mid-Year include full-year charges for COWCAP, Workers' Compensation, General Liability Insurance, Property Insurance, Medical Malpractice, and Encumbrances to vendors.

Based on the information provided and analyzed, the Mid-Year Budget Report concludes that the County is in excellent financial shape at this time.

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

### **(b) Salary Savings Report**

As set forth in the Mid-Year Review in Attachment 1 to this Agenda Item, the subject of Salary Savings is considered in terms of (1) various Definitions that have been used over time; (2) Actual Unspent Salary Savings using, for example, Object 6001, AUD 308 or Administrative Regulation No. 4; (3) Budgeted Salary Savings (Object 6021); and (4) Frozen Positions in the Enterprise System.

The Mid-Year Budget Review also considers Salary Savings Authority through Administrative Regulation No. 4. Revision #2 (Board of Supervisors Resolution Nos. 96-0563, 2009-0936 and 2014-026 [Attachment 1, Exhibit C]) providing authority to the Board of Supervisors, County Administrative Officer and Department Heads.

See Table 7 in the Mid-Year Review in Attachment 1 for a detailed presentation of the Three-Year Review and Estimate of Salary Savings.

Based on historical research, the various reasons supporting the use of Salary Savings are (1) Turn-Over Rates Based on Trends; (2) Difficulty in Recruiting or Filling Positions during the Hiring Process; (3) Unpaid Leaves of Absence; (4) Budgeted Savings to Offset Operating Costs, Offset Capital Asset Purchases, or Meet Net County Cost (Budget Target); (5) Use of Actual Salary Savings per Administrative Regulation to Offset Operating Costs, Capital Asset Purchases, or to Expense Other Types of Pay per Department Head Authority; and (6) Budget Balancing, that is, prior administrations would use Salary Savings to Balance the General Fund Budget.

After reviewing the matter, several Options are suggested for consideration, namely, (1) No changes; (2) Annual Review and Report to Board; (3) Revise Administrative Regulation No. 4; (4) Vacancy Position Limits in terms of Timing, Amount and Number; and (5) Other Options as Directed by the Board.

In connection with Next Steps, it is suggested that the Board (1) Refer the matter of Salary Savings to the Agencies, Departments and Offices for Review and Comment; (2) Request the CAO to submit a Report to the Board After Close of Fiscal Year 2017/18; and (3) Return in September 2018 at the time of Recommended Budget for Action.

### **(c) Reserve/Fund Balance Report**

In connection with the Framework for Analysis of Reserves and Fund Balance, the CAO and Auditor-Controller reviewed materials from the County Budget Act, County Budget Guide, County Financial Policies, Government Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

Based on this extensive review, there are various Types of Fund Balance such as Nonspendable, Restricted, Committed, Assigned, and Unassigned. Table 8 in the

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

Mid-Year Review in Attachment 1 to this Agenda Item represents a review of these Types of Fund Balances along with current funding levels within the County.

Regarding potential Options, it is suggested that the Board consider (1) No Changes; (2) Increasing Assigned Fund Balance; (3) Creating a Budget Stabilization Reserve (Rainy Day Fund); and (4) any Other Options as Directed by Board.

In terms of Next Steps, the Board could request that the CAO (1) Report to Board After Close of Fiscal Year 2017/18, and (2) Return in September 2018 at the time of Recommended Budget for Action.

#### **(d) Trust Fund Report**

The Purpose of a Trust Fund is to Hold Funds for a Third Party. A Trust Fund is a Fiduciary Fund. The Groups of Trust Funds are Pension, Investment, Private-Purpose, Agency/Funds.

Trust Funds are Reported by Governmental Function in Table 9 of the Mid-Year Review in Attachment 1. Total Trust Funds, at this time, amount to \$187,319,956.

Government Funds -- depicted in Table 10 of this Mid-year Review in Attachment 1-- are Restricted in the amount of \$48,427,347, and Unrestricted in the amount of \$107,726,259.

Options to consider are (1) Close, Repurpose or Expand the Purpose of Funds and (2) any Other Options as Directed by the Board.

Regarding Next Steps, the Board could request that the CAO (1) Report to the Board After Close of Fiscal Year 2017/18, and (2) Return in September 2018 at the Time of Recommended Budget for Action.

## **2. Budget Schedule and Rollover Budget**

The Budget Schedule, presented on the next page of this Agenda Item, follows the same timeframe as last year and allows for a more accurate estimate of year-end fund balance. In addition, this schedule provides a more complete evaluation of how the State of California's Budget will affect our County.

It is anticipated that the State's information will be available in time to produce a Recommended Budget by the end of August 2018. Budget hearings are recommended to commence on September 11, 2018, thereby allowing sufficient time to address potential year-end issues.



**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

<b>Budget Schedule – Action</b>	<b>Date</b>	<b>Responsible Person(s)</b>
Notice of Final Budget Hearing Posted	8/31/2018	Clerk - BOS
Final Budget Hearing Materials to Board of Supervisors and Public	9/6/2018	CAO
Recommended Budget to the Board of Supervisors	9/11/2018	CAO
Final Budget Hearing Begins and may Proceed to October 2, 2018 per State Law	9/11/2018	Board of Supervisors
Personnel Resolution with all Adopted Budget Personnel Actions are finalized	9/11/2018	CAO
Adopted Budget Book to Board of Supervisors and Public	11/20/2018	County Auditor
Adopted Budget Book to the State of California	12/1/2018	County Auditor

Consistent with budget policy, it is recommended that the Board of Supervisors adopt the Current Modified Fiscal Year 2017/18 “adjusted budget” as the operating budget for the period beginning July 1, 2018 and concluding with the adoption of the Fiscal Year 2018/19 Final Budget. This approach allows departments to operate over the summer months without having to prepare a temporary budget for that period.

This Rollover Process also allows for re-budgeting of unexpended appropriations for individual capital projects that are not completed at year-end. However, the Rollover Process does not allow additional positions or capital asset purchases without explicit approval from the Board of Supervisors.

### **3. Personnel, Capital Assets and Budget Adjustments**

Proposed Personnel Changes, Capital Asset Requests and Budget Adjustments are presented in the Mid-Year Review in Table 4 in Attachment 1. See also Attachments 2 through 5 of this Agenda Item.

In connection with proposed Equity Increases, see Table 5 in the Mid-Year Review in Attachment 1. See also Attachment 4 of this Agenda Item.

To the extent that any budget adjustments are necessary, it is recommended that the Board of Supervisors authorize the Auditor-Controller/Treasurer-Tax Collector, with the concurrence of the County Administrative Officer, to process budget adjustments resulting from the Mid-Year Report. However, any budget adjustments necessary during the Rollover Period should occur before this fiscal year ends.

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

The Mid-Year Budget amends the County's personnel class specifications, class designations, position allocation list, and includes compensation changes for specific bargaining units and classifications. Some personnel actions are subject to meet and confer with represented bargaining units.

Accordingly, the County Administrative Office recommends approval of the proposed personnel, capital asset and other budget requests.

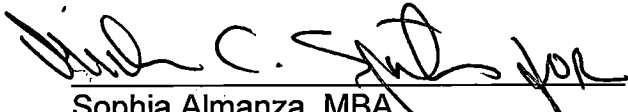
**FISCAL IMPACT/FINANCING:**

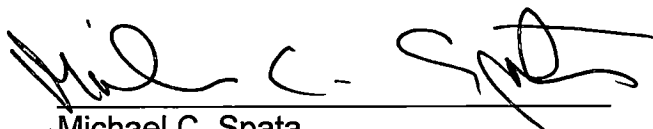
There is no additional Net County Cost as a result of this Mid-Year Budget Report which includes, personnel actions, capital asset purchases and budget adjustments. All the requested items are using departmental operational savings (including grants) and the Fiscal Year 2017/18 Adopted Budget from the County's Miscellaneous Administration account.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

The County's five-year strategic plan includes the Organizational Performance Initiative to continuously improve organizational effectiveness and fiscal stability. The approval of the Mid-Year Budget Report and its recommendations helps fulfill this initiative by ensuring that the Adopted Budget is modified in a timely manner to account for periods of economic fluctuations and changing priorities and service demands.

**ADMINISTRATIVE SIGN-OFF:**

  
Sophia Almanza, MBA  
Deputy CAO, Budget and Finance

  
Michael C. Spata  
County Administrative Officer

cc: Auditor-Controller  
County Counsel  
County Administrative Office (2)

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19  
**DATE:** March 20, 2018

Attachment(s)

- Attachment 1 - Mid-Year Budget Review FY 2017/18
- Attachment 2 - AUD 308's - Budget Adjustment
- Attachment 3 - Personnel Resolution
- Attachment 4 - Class Specifications, Class Designations and Compensation Resolution
- Attachment 5 - Capital Asset Purchase List



*County of Tulare  
Mid-Year Budget Review  
Fiscal Year 2017/18*

Michael C. Spata  
County Administrative Office  
(March 20, 2018)



# Overview of Presentation Mid-Year Budget Review

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# Overview of Presentation Mid-Year Budget Review

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## **Introduction (Financial Strengths)**

- 1- Economic Growth and Development**
- 2- Budget in Alignment with Fiscal Sustainability**
- 3- Growth of Reserves and Trust Fund Management**
- 4- Investment Growth and Debt Management**
- 5- Capital Improvement Expansion**
- 6- Performance Consistent with Strategic Management**
- 7- Employee Compensation Increases**

## Introduction (Financial Challenges)

- 1- Retirement: Unfunded Liability Financing (Bonds, Contributions)
- 2- Detention Facilities: Public Safety, Public Law, Health Care
- 3- IHSA: IHSS, Health Care, Trust Funds, Social Services
- 4- Fire: Stations, Improvements, Transport, Equipment, Staffing
- 5- Zones of Benefit: Water Systems, Wastewater Systems
- 6- Groundwater Management: Assessed Valuation, Reverse Multiplier

---

Economic Recession: Timing, Business Sectors and Magnitude



# **Introduction (Governance and Organizational Management)**

- A. Governance: Policies, Priorities and Budgets set by Elected Body**
  - 1- Strategic Finance Committee**
  - 2- Other Board Committees**
  - 3- Board of Supervisors**

- B. Organizational Management: Method, Performance and Value**
  - 1- Strategic Management**
  - 2- Budgetary Sustainability**
  - 3- Economic Development Strategy**

# General Economic Outlook

## Economic Indicators

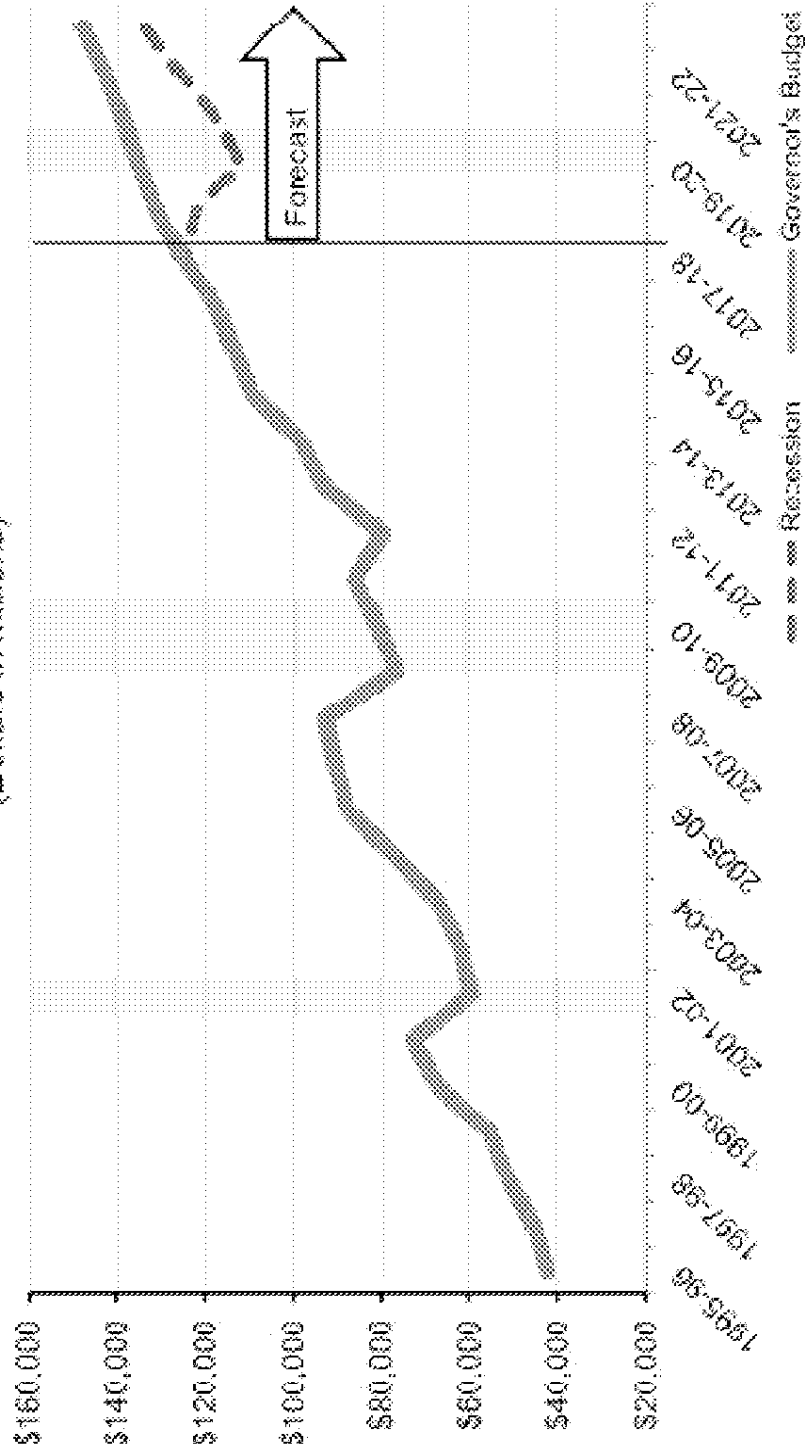
<b>2018 Economic Outlook – Projected</b>			
	<b>U.S.</b>	<b>California</b>	<b>Tulare County</b>
<b>Growth Rate</b>	<b>2.5%</b>	<b>-</b>	<b>-</b>
<b>Unemployment</b>	<b>4.4%</b>	<b>4.9%</b>	<b>11.0%</b>
<b>Inflation (CPI)</b>	<b>2.5%</b>	<b>3.0%</b>	<b>2.9%</b>
<b>Interest Rates</b>	<b>2.0%</b>	<b>-</b>	<b>-</b>
<b>Building Permits</b>	<b>1,322,780</b>	<b>126,896</b>	<b>3,740</b>

<b>2017 Economic Outlook</b>			
	<b>U.S.</b>	<b>California</b>	<b>Tulare County</b>
<b>Growth Rate</b>	<b>2.3%</b>	<b>-</b>	<b>-</b>
<b>Unemployment</b>	<b>4.4%</b>	<b>4.8%</b>	<b>10.4%</b>
<b>Inflation (CPI)</b>	<b>2.1%</b>	<b>2.9%</b>	<b>2.8%</b>
<b>Interest Rates</b>	<b>1.5%</b>	<b>-</b>	<b>-</b>
<b>Building Permits</b>	<b>1,263,400</b>	<b>113,300</b>	<b>3,987</b>

# Governor's Proposed State Budget Fiscal Year 2018/19

Figure REV-06  
Annual Revenue Could Drop by over \$20 Billion in a Recession  
(Dollars in Millions)





## **Key Aspects of State Budget**

**1- Balanced Budget**

**2- Rainy Day Fund**

**3- Public Safety**

**4- Transportation**

**5- Water and Wastewater**

# California Consumer Price Index (CCPI)

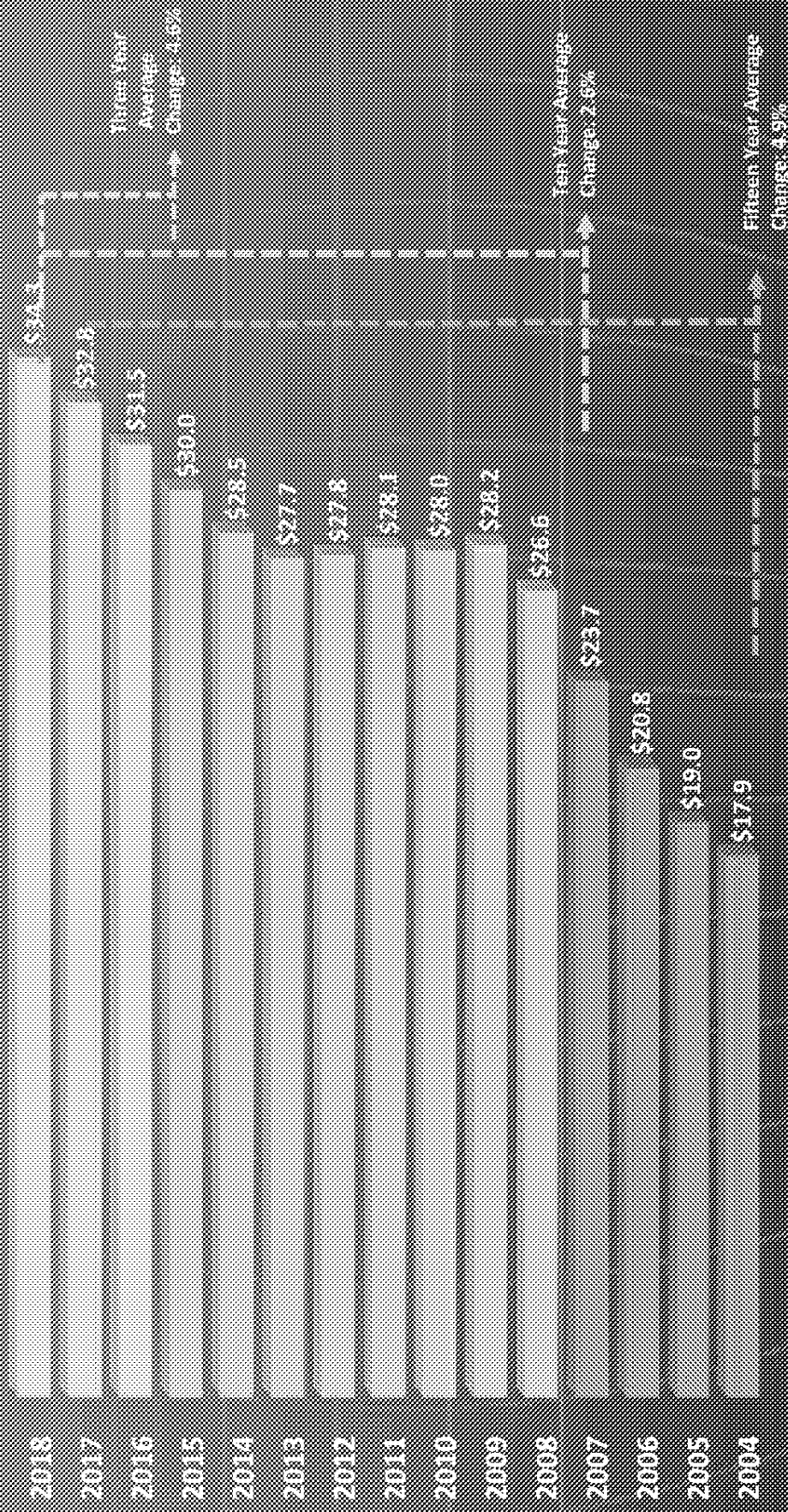
Year	CCPI	Base Year Value <sup>2</sup>
2018-19	2.962%	2.000%
2017-18	2.619%	2.000%
2016-17	1.525%	1.525%
2015-16	1.998%	1.998%
2014-15	0.454%	0.454%
2013-14	3.081%	2.000%
2012-13	2.889%	2.000%
2011-12	0.753%	0.753%
2010-11	-0.237%	-0.237%

The "California Consumer Price Index" (CCPI) is a measure of the "average change" over time in the prices paid by urban consumers for a fixed market basket of goods and services.

<sup>2</sup> An increase in "Base Year Value" is limited to two percent (2%) pursuant to California Constitution, article XIII A, section 20.

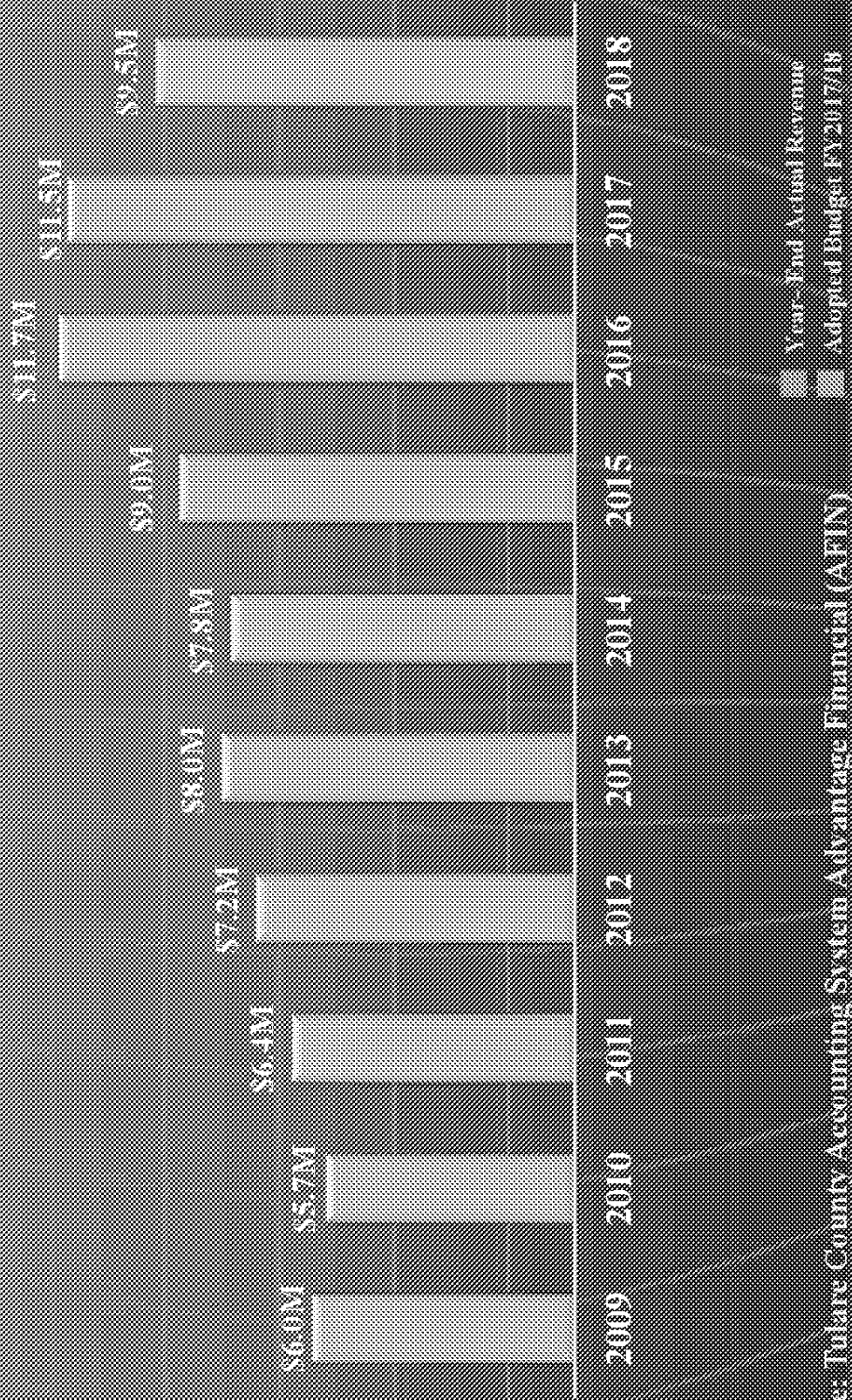


# Local Assessed Value & Property Taxation (in Billions)



Source: Tulare County Assessor Preliminary Tax Roll Statistical Data Summary

# Sales and Use Tax Allocation (in Millions)

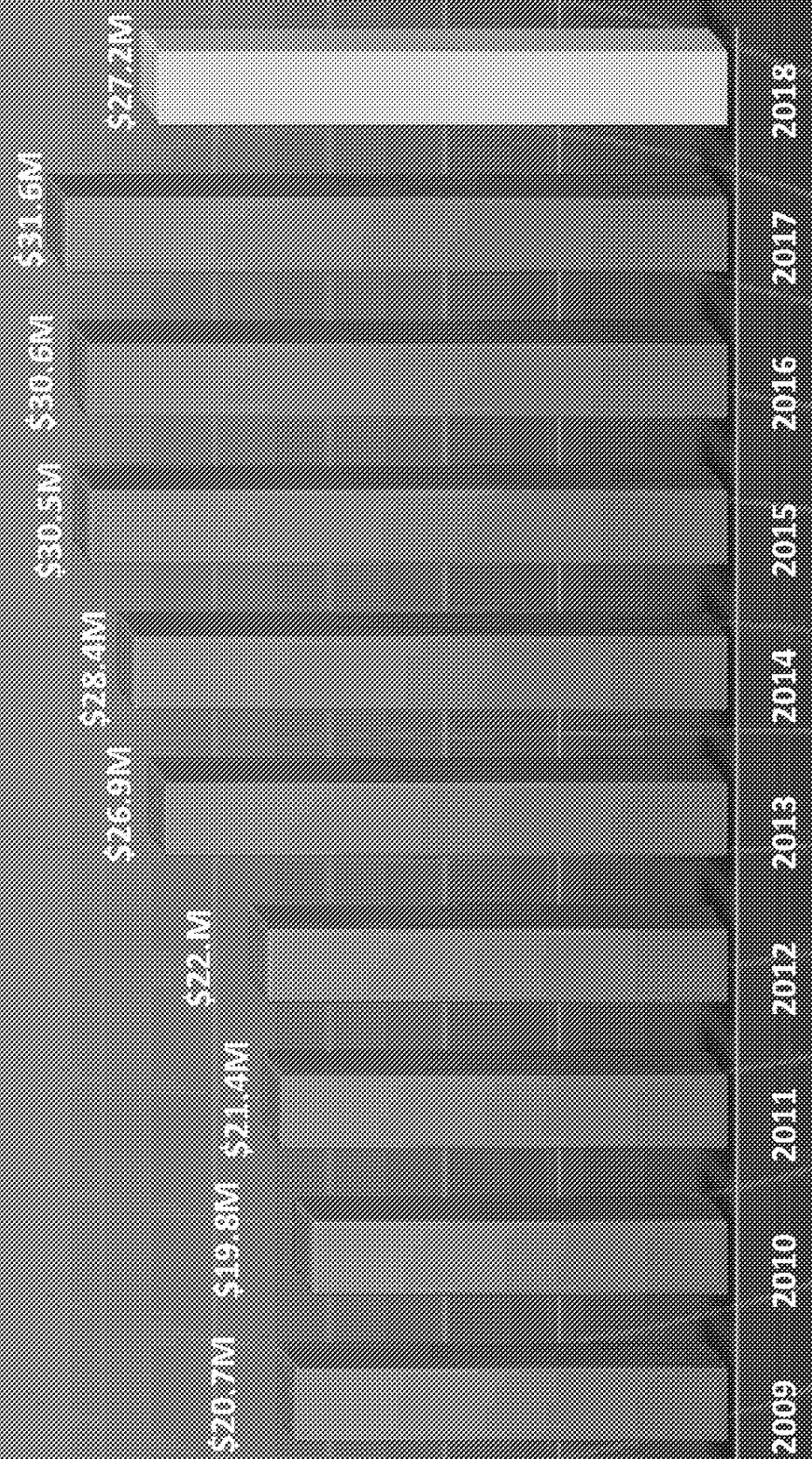


Source: Tulare County Accounting System Advantage Financial (AFIN)



# Proposition 172 - Public Safety

## One-Half Cent Sales Tax



Source: Thibault County Accounting System Advantage-Enhanced (A/E/N)



## Budget Protocol Plan

- 1- Historically Normal (Reasonable) Revenues are Budgeted in which case, Conservative Revenue Estimates are proposed to be Budgeted, thus avoiding Unbalanced Budget.
- 2- Proceeds from Sales of Assets are Designated for Future Capital Needs.
- 3- One-Time Funds are Used for One-Time Purposes when setting Agency/Departmental Budget Targets.
- 4- Budgetary Sustainability: Any Structural Increases or Substantial One-Time Funding to Agency/Departmental Budgets Should Reflect a Due Diligence Analysis of New or Expanded Sources of Revenue and Operational Efficiencies (Corresponding Reduction of Expenses or Programmatic or Project Re-Direction of Expenses)

# Mid-Year Budget Review

Fiscal Year 2017/18

- Mid-Year Budget Report
- General Fund Budget
- Mid-Year Agency/Department/Office Requests
- Budget Schedule
- Salary Savings Report
- Reserve/Fund Balance Report
- Trust Fund Report



# General Fund Budget Five-Year Summary

Fiscal Year	Budget	Employee Positions		Percent of Filled Positions
		Filled	Allocated	
2017/18	\$752,842,911	3,553	4,127	86%
2016/17	\$715,084,944	3,504	4,087	86%
2015/16	\$709,100,088	3,461	4,003	86%
2014/15	\$674,467,830	3,469	3,950	88%
2013/14	\$667,815,669	3,464	3,958	88%

Source: Budgets Adopted by Board of Supervisors During Public Hearings of Above Ficed Years

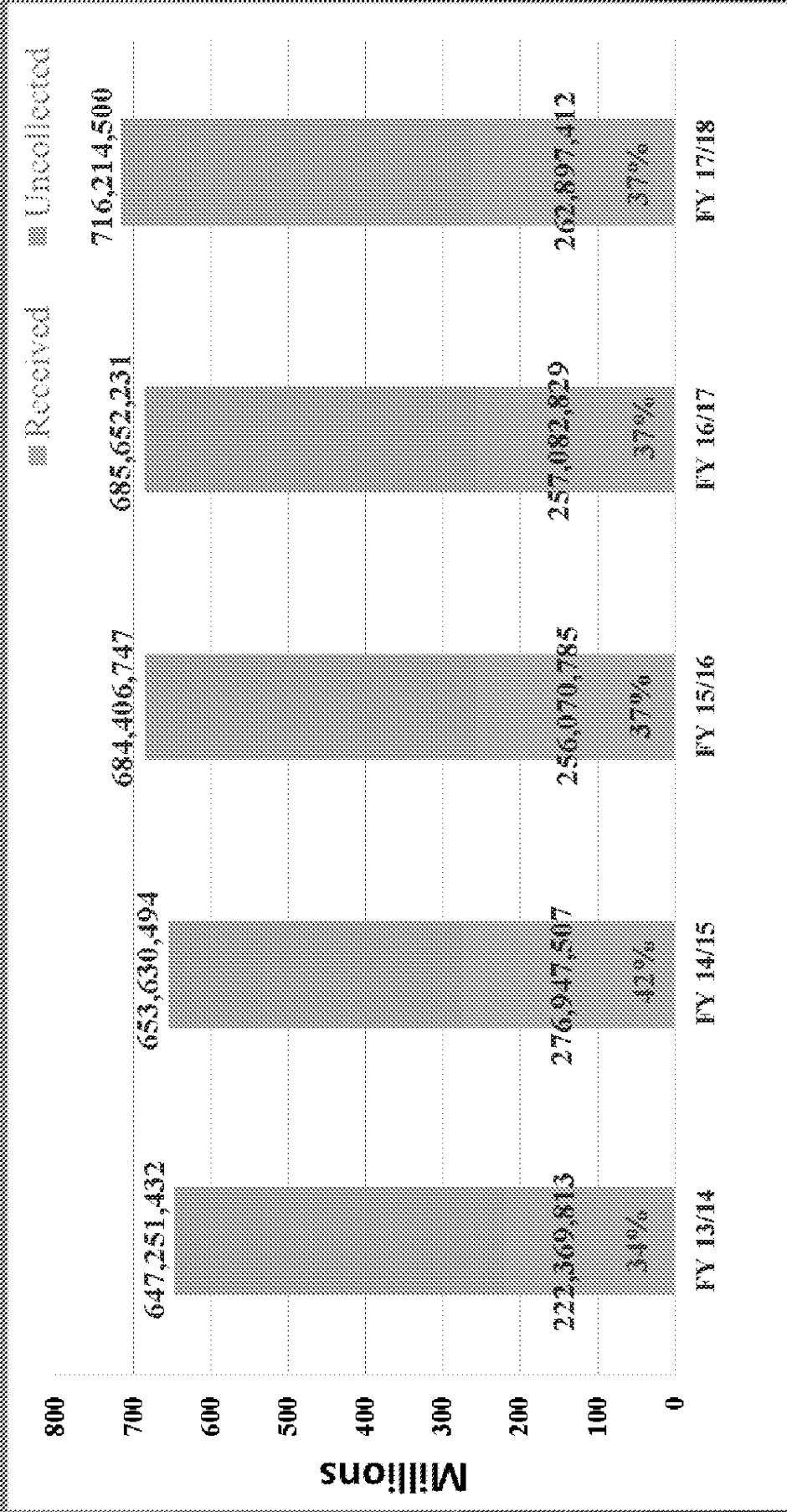
# Mid-Year Budget Report

Fiscal Year 2017/18

- General Fund Departments: Except as Noted, Projected to be At or Below Allocated Targets, thus Staying within Budget (Balanced Budget)
- General Fund Revenues: 37% Collected – Same as Compared to Prior Fiscal Year
- General Fund Expenditures: 51% Expensed – Same as Compared to Prior Fiscal Year

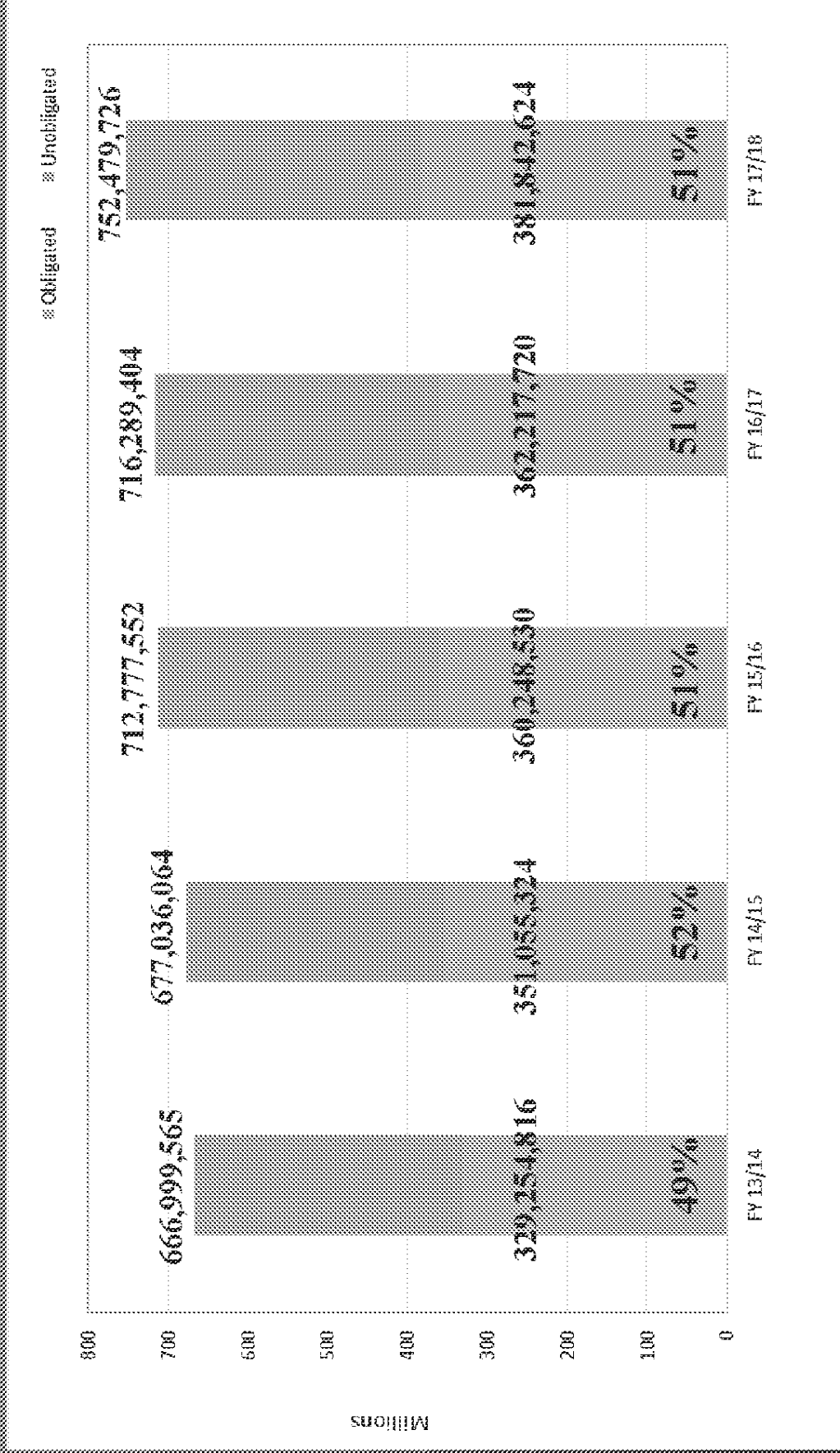


# Mid-Year Review of General Fund Revenues



Source: Filare County Auditor-Controller

# Mid-Year General Fund Expenditures



## Mid-Year Agency/Department/Office Requests

- Agricultural Commissioner
  - General Services
- Purchase (3) new pickups (\$75,000)
  - Reclass (1) Capital Projects Director to Capital Projects/Facility Manager
- Auditor-Controller/Treasurer-Tax Collector
  - District Attorney Office
    - Delete (1) Systems & Procedures Supervisor
    - Delete (1) ASO III
  - Reclass (1) Staff Services Analyst II to Staff Services Analyst III
- County Counsel
  - County Fire
    - Adjust budget for increased property tax revenue
  - Solid Waste
    - Job Specifications to Solid Waste Manager
    - Purchase (4) compactor wheels
- County Counsel - Risk Management
  - Budget Adjustment for additional budget to cover increased insurance costs for aircraft (\$2,000)



## Mid-Year Agency/Department/Office Requests

- HHSA
  - Job Specifications to Coding Specialist, Veteran Services Representative, Veteran Services Officer, Milk Technician, & Laboratory Assistant III
  - Resource Management Agency (Roads)
    - Add (1) CMA IV
    - Add (1) Property Specialist II
    - Budget Adjustment to Add Extra Help III
  - Resource Management Agency (Airport)
    - Budget Adjustment to add budget for publishing costs (\$2,169)
  - Resource Management Agency – ZOBS
    - Budget Adjustment to cover administration staff time and unplanned emergency repairs (\$59,000)
- HHSA- Public Health
  - Purchase (1) Microscope Illumination System (\$7,500), (1) Laboratory Glassware Washer (\$23,476), & (2) Triple Door Refrigerators (\$24,000)
- HHSA- Environmental Health
  - Purchase (1) E250 Pick-up (\$40,000)
- Public Defender
  - Add (1) SSO I/II/III
  - Delete (2) Paralegal IIs
  - Reclass (1) Accountant to Accountant I/II/III
  - Reclass (1) ASO II to ASO I/II/III
- Child Support Services
  - Job Specifications Changes to Supervising Child Support Attorney
- Assessor/Clerk Recorder
  - Job Specifications Changes to Appraiser I/II/III



## Budget Schedule

Action	Date	Responsible Entities
Notice of Final Budget Hearing Posted	8/31/2018	Clerk of the Board
Final Budget Hearing Materials to Board of Supervisors and Public	9/6/2018	County Administrative Office
Recommended Budget Presented to the Board of Supervisors	9/11/2018	County Administrative Office
Final Budget Hearing Begins and may Proceed to October 2, 2018 per State Law	9/11/2018	Board of Supervisors
Personnel Resolution with all Adopted Budget Personnel Actions are finalized	9/11/2018	County Administrative Office
Adopted Budget Book to Board of Supervisors and Public	11/20/2018	County Auditor
Adopted Budget Book to the State of California	12/1/2018	County Auditor

# Salary Savings Report

## 1- Definitions of Salary Savings

- > Actual Unspent Salary Savings using, for example, Object 6001, AFD 308 or Administrative Regulation No. 4
- > Budgeted Salary Savings (Object 6021)
- > Frozen Positions in Enterprise System

## 2- Salary Savings Authority: Administrative Regulation No. 4, Revision #2 (Board of Supervisors' Resolution Nos. 96-0563, 2009-0936, and 2014-0261) (Exhibit C)

- > Board Authority
- > County Administrative Officer Authority
- > Department Head Authority



## Salary Savings Report

### 3- Supporting Reasons

- > Turn-Over Rates Based on Trends
- > Difficult Position to Recruit or Fill During Hiring Process
- > Unpaid Leaves of Absence
- > Budgeted Savings to Offset Operating Costs, Offset Capital Asset Purchases, or Meet Net County Cost (Budget Target)
- > Use Unspent Salary Savings per Administrative Regulation to Offset Operating Costs, Capital Asset Purchases, or to Expense Other Types of Pay per Department Head Authority
- > Budget Balancing Process: Prior Administrations would use Salary Savings to Balance the General Fund Budget

# Salary Savings Report

## 4- Examples

### a. Budgeted Salary Savings

Target	\$50M
Salary Savings	\$10M
Budgeted Salary Savings (Frozen Positions)	<u>\$5M</u>
Net Salary Savings	\$5M

### b. Actual Unspent Salary Savings

Salary Savings	\$10M
Less: Budgeted Salary Savings	<u>(\$5M)</u>
Net Salary Savings	\$5M
Less: AR No. 4 Authorization	<u>(\$3M)</u>
Net Salary Savings (Fall to Fund Balance)	<u>(\$2M)</u>



# Salary Savings Report

## 5- Options

- > No changes
- > Annual Review and Report to Board
- > Revise Administrative Regulation No. 4
- > Vacancy Position Limits: Timing, Amount, Number, Other
- > Other Options as Directed by Board

## 6- Next Steps

- > Refer to Agencies/Departments/Offices for Review/Comment
- > Report to Board After Close of Fiscal Year 2017/18
- > Return at Time of Recommended Budget for Action

# Reserve / Fund Balance Report

- 1- Framework for Analysis
  - > County Budget Act
  - > County Budget Guide
  - > County Financial Policies
  - > Government Accounting Standards Board (GASB)
  - > Government Finance Officers Association (GFOA)
- 2- General Reserves (Tulare County Budget)
- 3- Types of Fund Balance
  - > Nonspendable
  - > Restricted
  - > Unrestricted



# Reserve/Fund Balance Report

- ✓ Committed
- ✓ Assigned
- ✓ Unassigned

## 4- Future County Review (Table 8)

## 5- Options

- > No Changes
- > Increase Assigned Fund Balance
- > Propose Budget Stabilization Reserve (Rainy Day Fund)
- > Other Options as Directed by Board

## 6- Next Steps

- > Report to Board After Close of Fiscal Year 2017/18
- > Return at Time of Recommended Budget for Action

# Trust Fund Report

- 1- Purpose of Trust Fund
  - > Hold Funds for Third Party
  - > Fiduciary Purpose
- 2- Groups of Trust Funds
  - > Pension
  - > Investment
  - > Private-Purpose
- 3- Trust Fund Report by Governmental Function (Table 8)
  - > Total Funds: \$187,319,956



# Trust Fund Report

## 4- Government Funds (Table 9)

- > Restricted (\$48,427,347)
- > Unrestricted (\$107,726,259)

## 5- Options

- > Close, Repurpose or Expand Purpose of Funds
- > Other Options as Directed by Board

## 6- Next Steps

- > Report to Board After Close of Fiscal Year 2017/18
- > Return at Time of Recommended Budget for Action



# Trust Fund Report

## By Governmental Function

Function	Balance as of 12/31/17
Agricultural	59,416
General Government and Operations	18,986,249
Health and Human Services	66,202,352
Land Use, Development, Infrastructure	1,961,155
Property Assessment, Finance, Accounting	17,938,370
Public Safety	41,029,403
Retirement	23,040,592
Transportation	1,003,827
Supporting County Departments	17,098,592
<b>Total</b>	<b>187,319,956</b>

# Trust Fund Report

## By Agency/Department/Office

Agency/Department	Governmental		Fiduciary
	Unrestricted	Restricted	
Agricultural Commissioner	\$30,640	\$28,777	
Assessor/Clerk-Recorder	\$588,087	\$8,928,894	
Auditor-Controller/Treasurer-Tax Collector	\$1,226,706	\$5,477,287	\$1,717,397
County Administrative Office	\$18,986,249	-	-
Child Support Services	-	\$2,357,243	-
District Attorney Office	\$428,450	\$431,054	\$2,494,509
General Services Agency	\$1,517,395	\$187	-
Health and Human Service Agency	\$293,904	\$62,963,382	\$587,823
Human Resources Department	-	-	\$1,905,219
Information and Communications Technology	\$13,655,762	-	-
Library	\$20,029	-	-
Probation Office	\$8,179,404	\$13,133,614	\$167,948
Public Defender Office	\$943,217	-	\$11,005
Retirement Office	-	-	\$23,040,592
Resource Management Agency	\$1,187,990	\$470,572	\$1,211,713
Sheriff-Coroner Office	\$1,400,154	\$13,838,678	\$1,370
Tulare County Association of Government	-	\$94,708	-
<b>Total</b>	<b>\$48,427,347</b>	<b>\$107,726,259</b>	<b>\$31,166,353</b>

Source: Tulare County Auditor-Controller Office  
Balance As of December 31, 2017



## Conclusion

- 1- Tulare County's Financial Strengths
  - 2- Financial Challenges During Crucial Decade (2020s)
  - 3- Governor's Budget Forecast of Recession (2019-20)
- 

## Governance and Organizational Management

### *Board of Supervisors and Committees*

### *Strategic Management*

### *Budgetary Sustainability*

### *Economic Development Strategy*



## Acknowledgements

- Board of Supervisors
- County Administrative Office
- Clerk of the Board
- Human Resources and Development
- Auditor-Controller / Treasurer-Tax Collector
- Assessor / Clerk-Recorder
- County Counsel / Risk Management
- All County Agencies, Departments and Offices

## Requested Action

1. Receive the Mid-Year Budget Review for FY2017/18, including the following:
  - (a) Mid-Year Budget Report,
  - (b) Salary Savings Report,
  - (c) Reserve/Fund Balance Report, and
  - (d) Trust Funds Report;
2. Approve proposed schedule for preparation and adoption of the FY 2018/19 budget, which incorporates a rollover budget as the operating budget (including the Capital Projects budget) for the period between July 1, 2018 and adoption of the FY 2018/19 budget (4/5ths vote required);



## Requested Action

(continued)

3. Adopt the Personnel Resolution to add, reclassify, delete, and amend positions; and approve and amend the required job specifications and salary adjustments stemming from the Mid-Year Budget Report subject to completion of meet and confer;
4. Approve the capital asset purchase list;
5. Authorize the Auditor/Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Officer, to process any budget adjustments stemming from the mid-year report (4/5ths vote required).





**County Administrative  
Office  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

KUYLER CROCKER  
District One  
PETE VANDER POEL  
District Two  
AMY SHUKLIAN  
District Three  
J. STEVEN WORTHLEY  
District Four  
MIKE ENNIS  
District Five

**AGENDA DATE:** March 20, 2018

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Personnel Resolution attached	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
CONTACT PERSON: Michael C. Spata    PHONE: (559) 636-5005				

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**REQUEST(S):**  
That the Board of Supervisors:

1. Receive the Mid-Year Budget Review for FY 2017/18, including the following:
  - (a) Mid-Year Budget Report,
  - (b) Salary Savings Report,
  - (c) Reserve/Fund Balance Report, and
  - (d) Trust Fund Report;
2. Approve the proposed schedule for preparation and adoption of the FY 2018/19 budget, which incorporates a rollover budget as the operating budget (including the Capital Projects budget) for the period between July 1, 2018 and adoption of the FY 2018/19 budget (4/5ths vote required);
3. Adopt the personnel resolution to add, reclassify, delete, and amend positions; and approve and amend the required job specifications and salary adjustments stemming from the Mid-Year Budget Report subject to completion of meet and confer;
4. Approve the capital asset purchase list; and
5. Authorize the Auditor-Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Officer, to process any budget adjustments stemming from the Mid-Year Budget Report (4/5ths vote required).

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

**SUMMARY:**

**1. Mid-Year Budget Review**

This Mid-Year Budget Review is an opportunity to review the financial condition of Tulare County's Adopted Budget approved in September 2017 by the Board of Supervisors for Fiscal Year 2017/18.

This Budget Review also provides the opportunity to evaluate the fiscal outlook of the economy, thereby allowing adequate preparation for the County's next budget affecting Fiscal Year 2018/19.

Importantly, this Budget Review also presents three key reports covering Salary Savings, Reserves/Fund Balance, and Trust Funds. For detail regarding these reports, see Attachment 1 (Mid-Year Budget Review Fiscal Year 2017-2018).

Additionally, the County enjoys and maintains several Financial Strengths including (1) Economic Growth and Development; (2) Budgets in Alignment with Fiscal Sustainability; (3) Growth of Reserves and Trust Fund Management; (4) Investment Growth and effective Debt Management; (5) Capital Improvement Construction and Expansion; (6) Performance levels consistent with Strategic Management; and (7) Employee Compensation Increases.

Looking ahead, however, the County has several Financial Challenges including addressing (1) the Retirement System's Unfunded Liability and Financing through Bonds and Employer Contributions; (2) Detention Facilities involving Public Safety, Public Law and Health Care costs; (3) Health and Human Services Agency budget impacts associated with In-Home Support Services (IHSS), Health and Mental Health Care, Trust Funds, and Social Services; (4) Fire departmental planning in terms of Fire Stations, Improvements, Transport, Equipment, and Staffing; (5) Zones of Benefit for Water Systems and Wastewater Systems; (6) Groundwater Management affecting Assessed Valuation and Reverse Multiplier Effects; and (7) the potential Economic Recession in terms of Timing, affected Business Sectors and Magnitude.

To build on these strengths and to address these challenges, the County has in-place a proactive and responsive system of Governance and Organizational Management. For example, in connection with Governance, the Board of Supervisors, the Strategic Financing Committee and other Board committees have adopted, or will consider adopting, necessary Policies, Priorities and Budgets. With respect to Organizational Management, the County proactively pursues Strategic Management, Budgetary Sustainability and Economic Development.

Further detail will be provided at the Board meeting regarding Financial Strengths, Financial Challenges, and Governance and Organizational Management.

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19  
**DATE:** March 20, 2018

**(a) Mid-Year Budget Report**

Based on this Mid-Year Review process, the General Fund Budget is on pace to finish the fiscal year within the approved adopted Net County Cost. Carryover fund balance (revenues and fund balance in excess of expenditures) is expected to be above the structural level necessary to end the current fiscal year appropriately in preparation for the upcoming fiscal year budget process.

This positive financial position is reflective of the conservative approach used in developing discretionary revenue estimates, the magnitude of the projected unused contingency appropriation, and strong departmental fiscal oversight.

Further, the current year budget continues to improve the structural integrity of the General Fund and is following the Strategic Management System based on a "Business Model" that is intended to define and market Tulare County's Mission as being "Open for Business." The noteworthy actions implemented recently to maintain budgetary and fiscal sustainability include amendments to Tulare County's Strategic Business Plan and Financial Policies.

Overall, the County is able to continue the structural improvement of the General Fund, while increasing reserves and implementing cost of living increases to all of its bargaining units this fiscal year.

As of December 31, 2017, overall General Fund revenues are 37% collected which is approximately the same when compared to the prior year. The majority of General Fund revenues are collected in the second half of the year, with a large portion actually coming in the last quarter.

Additionally, in subvented portions of the budget, revenues flow up or down according to their related claimable expenses. For example, the revenues for the Health and Human Services Agency are approximately \$8 million higher at December 31, 2017 than last year.

Moreover, Human Services assistance payments continue to decrease based on the number of clients requesting cash aid assistance. However, if the economy slows down, many clients may become unemployed, thus causing the need for assistance payments to rise.

Expenditures are approximately 51% of the budget as of December 31, 2017, and as such, are the same when compared to the prior year. Expenditure balances at Mid-Year include full-year charges for COWCAP, Workers' Compensation, General Liability Insurance, Property Insurance, Medical Malpractice, and Encumbrances to vendors.

Based on the information provided and analyzed, the Mid-Year Budget Report concludes that the County is in excellent financial shape at this time.



**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

**DATE:** March 20, 2018

**(b) Salary Savings Report**

As set forth in the Mid-Year Review in Attachment 1 to this Agenda Item, the subject of Salary Savings is considered in terms of (1) various Definitions that have been used over time; (2) Actual Unspent Salary Savings using, for example, Object 6001, AUD 308 or Administrative Regulation No. 4; (3) Budgeted Salary Savings (Object 6021); and (4) Frozen Positions in the Enterprise System.

The Mid-Year Budget Review also considers Salary Savings Authority through Administrative Regulation No. 4, Revision #2 (Board of Supervisors Resolution Nos. 96-0563, 2009-0936 and 2014-026 [Attachment 1, Exhibit C]) providing authority to the Board of Supervisors, County Administrative Officer and Department Heads.

See Table 7 in the Mid-Year Review in Attachment 1 for a detailed presentation of the Three-Year Review and Estimate of Salary Savings.

Based on historical research, the various reasons supporting the use of Salary Savings are (1) Turn-Over Rates Based on Trends; (2) Difficulty in Recruiting or Filling Positions during the Hiring Process; (3) Unpaid Leaves of Absence; (4) Budgeted Savings to Offset Operating Costs, Offset Capital Asset Purchases, or Meet Net County Cost (Budget Target); (5) Use of Actual Salary Savings per Administrative Regulation to Offset Operating Costs, Capital Asset Purchases, or to Expense Other Types of Pay per Department Head Authority; and (6) Budget Balancing, that is, prior administrations would use Salary Savings to Balance the General Fund Budget.

After reviewing the matter, several Options are suggested for consideration, namely, (1) No changes; (2) Annual Review and Report to Board; (3) Revise Administrative Regulation No. 4; (4) Vacancy Position Limits in terms of Timing, Amount and Number; and (5) Other Options as Directed by the Board.

In connection with Next Steps, it is suggested that the Board (1) Refer the matter of Salary Savings to the Agencies, Departments and Offices for Review and Comment; (2) Request the CAO to submit a Report to the Board After Close of Fiscal Year 2017/18; and (3) Return in September 2018 at the time of Recommended Budget for Action.

**(c) Reserve/Fund Balance Report**

In connection with the Framework for Analysis of Reserves and Fund Balance, the CAO and Auditor-Controller reviewed materials from the County Budget Act, County Budget Guide, County Financial Policies, Government Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

Based on this extensive review, there are various Types of Fund Balance such as Nonspendable, Restricted, Committed, Assigned, and Unassigned. Table 8 in the

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Mid-Year Review in Attachment 1 to this Agenda Item represents a review of these Types of Fund Balances along with current funding levels within the County.

Regarding potential Options, it is suggested that the Board consider (1) No Changes; (2) Increasing Assigned Fund Balance; (3) Creating a Budget Stabilization Reserve (Rainy Day Fund); and (4) any Other Options as Directed by Board.

In terms of Next Steps, the Board could request that the CAO (1) Report to Board After Close of Fiscal Year 2017/18, and (2) Return in September 2018 at the time of Recommended Budget for Action.

#### **(d) Trust Fund Report**

The Purpose of a Trust Fund is to Hold Funds for a Third Party. A Trust Fund is a Fiduciary Fund. The Groups of Trust Funds are Pension, Investment, Private-Purpose, Agency/Funds.

Trust Funds are Reported by Governmental Function in Table 9 of the Mid-Year Review in Attachment 1. Total Trust Funds, at this time, amount to \$187,319,956.

Government Funds -- depicted in Table 10 of this Mid-year Review in Attachment 1-- are Restricted in the amount of \$48,427,347, and Unrestricted in the amount of \$107,726,259.

Options to consider are (1) Close, Repurpose or Expand the Purpose of Funds and (2) any Other Options as Directed by the Board.

Regarding Next Steps, the Board could request that the CAO (1) Report to the Board After Close of Fiscal Year 2017/18, and (2) Return in September 2018 at the Time of Recommended Budget for Action.

## **2. Budget Schedule and Rollover Budget**

The Budget Schedule, presented on the next page of this Agenda Item, follows the same timeframe as last year and allows for a more accurate estimate of year-end fund balance. In addition, this schedule provides a more complete evaluation of how the State of California's Budget will affect our County.

It is anticipated that the State's information will be available in time to produce a Recommended Budget by the end of August 2018. Budget hearings are recommended to commence on September 11, 2018, thereby allowing sufficient time to address potential year-end issues.

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<b>Budget Schedule – Action</b>	<b>Date</b>	<b>Responsible Person(s)</b>
Notice of Final Budget Hearing Posted	8/31/2018	Clerk - BOS
Final Budget Hearing Materials to Board of Supervisors and Public	9/6/2018	CAO
Recommended Budget to the Board of Supervisors	9/11/2018	CAO
Final Budget Hearing Begins and may Proceed to October 2, 2018 per State Law	9/11/2018	Board of Supervisors
Personnel Resolution with all Adopted Budget Personnel Actions are finalized	9/11/2018	CAO
Adopted Budget Book to Board of Supervisors and Public	11/20/2018	County Auditor
Adopted Budget Book to the State of California	12/1/2018	County Auditor

Consistent with budget policy, it is recommended that the Board of Supervisors adopt the Current Modified Fiscal Year 2017/18 "adjusted budget" as the operating budget for the period beginning July 1, 2018 and concluding with the adoption of the Fiscal Year 2018/19 Final Budget. This approach allows departments to operate over the summer months without having to prepare a temporary budget for that period.

This Rollover Process also allows for re-budgeting of unexpended appropriations for individual capital projects that are not completed at year-end. However, the Rollover Process does not allow additional positions or capital asset purchases without explicit approval from the Board of Supervisors.

### **3. Personnel, Capital Assets and Budget Adjustments**

Proposed Personnel Changes, Capital Asset Requests and Budget Adjustments are presented in the Mid-Year Review in Table 4 in Attachment 1. See also Attachments 2 through 5 of this Agenda Item.

In connection with proposed Equity Increases, see Table 5 in the Mid-Year Review in Attachment 1. See also Attachment 4 of this Agenda Item.

To the extent that any budget adjustments are necessary, it is recommended that the Board of Supervisors authorize the Auditor-Controller/Treasurer-Tax Collector, with the concurrence of the County Administrative Officer, to process budget adjustments resulting from the Mid-Year Report. However, any budget adjustments necessary during the Rollover Period should occur before this fiscal year ends.



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The Mid-Year Budget amends the County's personnel class specifications, class designations, position allocation list, and includes compensation changes for specific bargaining units and classifications. Some personnel actions are subject to meet and confer with represented bargaining units.

Accordingly, the County Administrative Office recommends approval of the proposed personnel, capital asset and other budget requests.

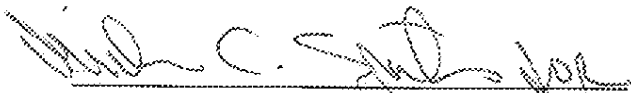
**FISCAL IMPACT/FINANCING:**

There is no additional Net County Cost as a result of this Mid-Year Budget Report which includes, personnel actions, capital asset purchases and budget adjustments. All the requested items are using departmental operational savings (including grants) and the Fiscal Year 2017/18 Adopted Budget from the County's Miscellaneous Administration account.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

The County's five-year strategic plan includes the Organizational Performance Initiative to continuously improve organizational effectiveness and fiscal stability. The approval of the Mid-Year Budget Report and its recommendations helps fulfill this initiative by ensuring that the Adopted Budget is modified in a timely manner to account for periods of economic fluctuations and changing priorities and service demands.

**ADMINISTRATIVE SIGN-OFF:**

  
Sophia Almanza, MBA  
Deputy CAO, Budget and Finance

  
Michael C. Spata  
County Administrative Officer

cc: Auditor-Controller  
County Counsel  
County Administrative Office (2)

**SUBJECT:** Mid-Year Budget Review for Fiscal Year (FY) 2017/18 and Approval of Rollover Operating Budget for FY 2018/19

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Attachment(s)

Attachment 1 - Mid-Year Budget Review FY 2017/18

Attachment 2 - AUD 308's - Budget Adjustment

Attachment 3 - Personnel Resolution

Attachment 4 - Class Specifications, Class Designations and Compensation Resolution

Attachment 5 - Capital Asset Purchase List





5. Authorized the Auditor-Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Officer, to process any budget adjustments stemming from the Mid-Year Budget Report (4/5ths vote required).

**Attachment “1”**  
**Mid-Year Budget Review FY2017/18**



**COUNTY OF TULARE**  
**MID-YEAR BUDGET REVIEW**

**Fiscal Year 2017-2018**

INCLUDING:  
MID-YEAR BUDGET REPORT,  
SALARY SAVINGS REPORT,  
RESERVE/FUND BALANCE REPORT,  
AND TRUST FUND REPORT

Presented to  
Tulare County Board of Supervisors

By  
Tulare County Administrative Office

March 20, 2018



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## **INTRODUCTION**

This Mid-Year Budget Review is an opportunity to review the financial condition of Tulare County's Adopted Budget approved in September 2017 by the Board of Supervisors for Fiscal Year 2017/18. This Budget Review also provides the opportunity to evaluate the fiscal outlook of the economy, thereby allowing adequate preparation for the County's next budget affecting Fiscal Year 2018/19. Importantly, this Budget Review also presents three key reports covering Salary Savings, Reserves/Fund Balance, and Trust Funds.

Organizationally, this Mid-Year Budget Review encompasses the following:

- **Part I** addresses the **Mid-Year Financial Condition** of current General Fund Budget;
- **Part II** discusses **Preliminary Projections** for next fiscal year, Fiscal Year 2018/19;
- **Part III** summarizes the **Proposed State and Federal Budgets** affecting Tulare County;
- **Part IV** shows the **Mid-Year Budget Adjustments** including **Personnel** and **Capital Assets**;
- **Part V** identifies the proposed **Budget Schedule** for Fiscal Year 2018/19;
- **Part VI** presents a **Report** covering **Salary Savings**;
- **Part VII** presents a **Report** covering **Reserves/Fund Balance**;
- **Part VIII** presents a **Report** covering **Trust Funds**;
- **Part IX** outlines the **Requested Actions** to be considered by the Board of Supervisors.

Before addressing this Mid-Year Review, it is necessary to discuss, in general, Tulare County's Financial Strengths, Financial Challenges for the Crucial Decade (2020s), and proposed responsiveness in terms of Governance by the Board of Supervisors and Organizational Management by the County Administrative Office (CAO) working closely with the County's agencies, departments and offices.

### **A. Tulare County's Financial Strengths**

At the present time, the County enjoys and maintains several Financial Strengths including Economic Growth and Development; Budgets in Alignment with Fiscal Sustainability; Growth of Reserves and Trust Fund Management; Investment Growth and Effective Debt Management; Capital Improvement Construction and Expansion; Performance levels consistent with Strategic Management; and Employee Compensation Increases.

### **B. Financial Challenges for the Crucial Decade (2020s)**

Looking ahead to the 2020's, the County has several Financial Challenges including addressing the Retirement System's Unfunded Liability and Financing through Bonds and Employer Contributions; Detention Facilities involving Public Safety, Public Law and Health Care costs; Health and Human Services Agency budget impacts associated with In-Home Support Services (IHSS), Health and Mental Health Care, Trust Funds, and Social Services; Fire departmental planning in terms of Fire Stations, Improvements, Transport, Equipment, and Staffing; Zones of Benefit for Water Systems and Wastewater Systems; Groundwater Management affecting Assessed Valuation and Reverse Multiplier Effects; and the potential Economic Recession in terms of Timing, affected Business Sectors and Magnitude.



**C. Governance and Organizational Management Responsiveness**

To build on these strengths and to address these challenges, the County has in-place a proactive and responsive system of Governance and Organizational Management. For example, in connection with Governance, the Board of Supervisors, the Strategic Financing Committee and other Board committees have adopted, or will consider adopting, necessary Policies, Priorities and Budgets. With respect to Organizational Management Responsiveness, the County proactively pursues Strategic Management, Budgetary Sustainability and Economic Development.

Further detail will be provided at the Board meeting regarding Financial Strengths, Financial Challenges and Governance and Organizational Management.

**Part I: FINANCIAL CONDITION OF CURRENT GENERAL FUND BUDGET**

As a part of this Mid-Year Budget Review, the County Administrative Office (CAO) – working collaboratively with the Auditor-Controller and County’s Agencies, Departments and Offices – evaluated extensive budgetary data and analyzed budgets and legislation by the State and Federal Governments.

Based on this Mid-Year Review, it can be stated that the General Fund Budget is on target to finish this fiscal year within the Net County Cost adopted by the Board of Supervisors, although the District Attorney’s Office may need some additional, yet unknown, budgetary support for a major criminal investigation in progress, and four Zones of Benefit, as described below, need additional funding in the amount of \$59,000 to cover expenses for various water and wastewater systems.

Additionally, consistent with past practice and budgetary results, carryover fund balance (i.e., revenues and fund balance over expenditures) is expected to be above the structural level necessary to end the current fiscal year appropriately in preparation for the next fiscal year’s budget.

This positive and strong financial position is reflective of (1) the conservative budgetary approach by the Board of Supervisors and CAO used in developing reasonable general purpose revenue estimates (i.e., “discretionary” revenue estimates); (2) the unused contingency appropriation of \$5 million; (3) budgetary sustainability practiced prudently by the County’s agencies, departments and offices; and (4) the continued development of prudent fiscal reserves as recommended by the CAO and approved by the Board of Supervisors.

Correspondingly, the current year’s budget continues to strengthen the sustainability of the General Fund by following Tulare County’s Strategic Management System -- adopted and updated recently by the Board of Supervisors -- based on a “Business Model” and “Economic Development Strategy” that are intended to define and market Tulare County’s Mission as being “Open for Business.”

As of December 31, 2017, overall General Fund Revenues are 37% collected which is approximately the same when compared to prior years. Typically, the majority of General Fund Revenues are collected in the second half of the year, with a large portion actually coming in the last quarter of the fiscal year.

Additionally, in subvented portions of the budget, revenues increase or decrease according to their related claimable expenses. As a favorable example, the subvented revenues attributed to the well-managed

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Health and Human Services Agency are approximately \$8 million higher when compared to same period last year.

Moreover, assistance payments for human services continue to decline based on the number of clients requesting cash aid assistance. However, if the economy slows down, many residents may become unemployed, thereby causing the need for an increase of assistance payments to new clients.

Expenditures are approximately 51% of budget as of December 31, 2017, and as such, are approximately the same when compared to prior years. The reasons that Expenditures are higher at Mid-Year are as follows:

(1) Full-year charges are recognized in the first-half of the fiscal year for the Countywide Cost Allocation Plan (“COWCAP”, i.e., the County’s plan for reimbursement from federal agencies of indirect costs to the General Fund), Workers’ Compensation, General Liability Insurance, Property Insurance, Medical Malpractice, and

(2) Encumbrances to Vendors are recognized earlier and paid later in the fiscal year as invoices for payment are presented by the Vendors to the County.

To provide a historical perspective of this matter, a five-year summary of General Fund Revenues and Expenditures at the time of Mid-Year Review are described below in Tables 1 and 2, respectively.

**Table 1**

Recognized and Uncollected Revenues				
FY	Recognized	Uncollected	Total	% of Budget
13/14	222,369,813	424,881,619	647,251,432	34%
14/15	276,947,507	376,682,987	653,630,494	42%
15/16	256,070,785	428,335,962	684,406,747	37%
16/17	257,082,829	428,569,402	685,652,231	37%
<b>17/18</b>	<b>262,897,412</b>	<b>453,317,088</b>	<b>716,214,500</b>	<b>37%</b>

**Table 2**

Obligated and Unobligated Expenditures				
FY	Obligated	Unobligated	Total	% of Budget
13/14	329,254,816	337,744,749	666,999,565	49%
14/15	351,055,324	325,980,740	677,036,064	52%
15/16	360,248,530	352,529,022	712,777,552	51%
16/17	362,217,720	354,071,684	716,289,404	51%
<b>17/18</b>	<b>381,842,624</b>	<b>370,637,102</b>	<b>752,479,726</b>	<b>51%</b>

For detail applicable to each agency, department and office within the General Fund, Exhibit “A” is attached reflecting the Year-to-Date Actual Revenues Recognized to Current Modified Budget Revenues, as of December 31, 2017.

Similarly, for detail applicable to each agency, department and office within the General Fund, Exhibit “B” is attached depicting Year-to-Date Obligated Expenditures to Current Modified Budgeted Expenditures, as of December 31, 2017.

After review of this information, all General Fund agencies, departments and offices indicate that they will finish this fiscal year at or below their allocated Net County Cost, except possibly the District Attorney resulting from a major criminal investigation in progress, and four Zones of Benefit, namely, Z70 (Tooleville Sewer Treatment Plant), Z80 (Traver Sewer Treatment Facility), Z90 (Yettem Sewer Lift Station) and 798 (Seville Water).

Regarding the four Zones of Benefit, the total amount of the requested Mid-Year budget adjustment is \$59,000. It should be noted, however, that this is not unusual for this type of budget request because Zones of Benefit for water and wastewater systems continue to have revenue and expense challenges resulting from rising operational costs and legal challenges to increasing commensurate fees.

Accordingly, except as stated above, there are no Mid-Year Budget issues or concerns with Tulare County’s agencies, departments and offices.

**Part II: PRELIMINARY PROJECTIONS FOR FISCAL YEAR 2018/19**

The State of California’s near term projections for Fiscal Year 2018/19 are steady; however, economic recessionary challenges for future year projections are looming over the state and local governments, particularly counties. The list of unknowns influencing the State’s budget include volatile revenues; new questions regarding continued uncertainty in the direction that Congress may take regarding rising health care costs; interest rate increases; and negative fluctuations in the stock market.

According to the Legislative Analyst’s Office (LAO), the State of California is preparing for the future by the Governor’s continued focus on building more reserves; and as such, the State’s Budget proposes to bring the Rainy Day Fund to 100 percent of its constitutional target, namely \$13 billion.<sup>1</sup>

A significant concern for counties is Senate Bill 1 (SB1) which is a landmark transportation investment of \$5.1 billion to rebuild California by fixing neighborhood streets, freeways and bridges in communities across the state.

SB1 is a beneficial job creator. For example, according to the President’s Council of Economic Advisors, for every \$1 billion invested in transportation infrastructure, 13,000 jobs a year are expected to be created. SB1 funds will be protected under an Assembly Constitutional Amendment (ACA 5) which will safeguard new dollars for transportation use only.

Assembly Constitutional Amendment (ACA 5) is currently on the ballot for voter approval in June 2018. Consequently, counties are hesitant to hire full-time employees until the voters decide the outcome of the funding generated from raising the Gas Tax.



**Part III: STATE AND FEDERAL ECONOMIES AND BUDGETS**

**A. California's Economy**

The California State Controller's January Cash Report announced that state revenues have exceeded the governor's proposed Fiscal Year 2018/19 budget by 15.8 percent or \$2.37 billion. Personal income taxes and corporation taxes, two of the "big three" sources of General Fund dollars, exceeded estimates for the second consecutive month and are both surpassing assumptions for the fiscal year<sup>2</sup>

Economic indicators are a reflection of how well an economy is performing. Overall, economic indicators are mixed, but generally indicate continued improvement through slow and steady growth in the local economy.

The unemployment rate in Tulare County was 10.1 percent in December 2017, down from a revised 11.4 percent in December 2016, and below last year's estimate of 12.5 percent. This compares with an unadjusted unemployment rate of 5.5 percent for California and 5.1 percent for the nation during the same period.

California's unemployment rate fell to 4.7 percent in May and June of 2017, matching the all-time low unemployment in November 2000. The unemployment rate then rose to around 5 percent and is expected to remain near that level throughout the forecast period. Job growth is slowing, with an average of 21,000 non-farm payroll jobs added each month in the first three quarters of 2017 after 2016 monthly gains of around 30,000 jobs. From 2011 through 2016, the service sector accounted for 88 percent of the 2.2 million jobs added. From 2017 to 2021, that growth is expected to slow, and construction jobs within the goods-producing sector will contribute almost 30 percent of the 1.2 million jobs added. Labor force growth was only 0.5 percent in 2017, but growth is expected to rise back to the population growth rate of 0.8 percent after 2018.<sup>3</sup>

According to the January 2018 Report of California Association of Realtors, the State of California, is down in sales activity of 2.9 percent.<sup>4</sup> The housing market sales activity varies month to month for a variety of reasons such as changes in home prices, mortgage interest rates, and the quality and quantity of jobs. The report also reflects an increase in the median sales price of 7.3 percent from a year ago. In Tulare County, the home median sales price was \$215,730, an increase of 6.5 percent from prior years \$202,500.<sup>5</sup>

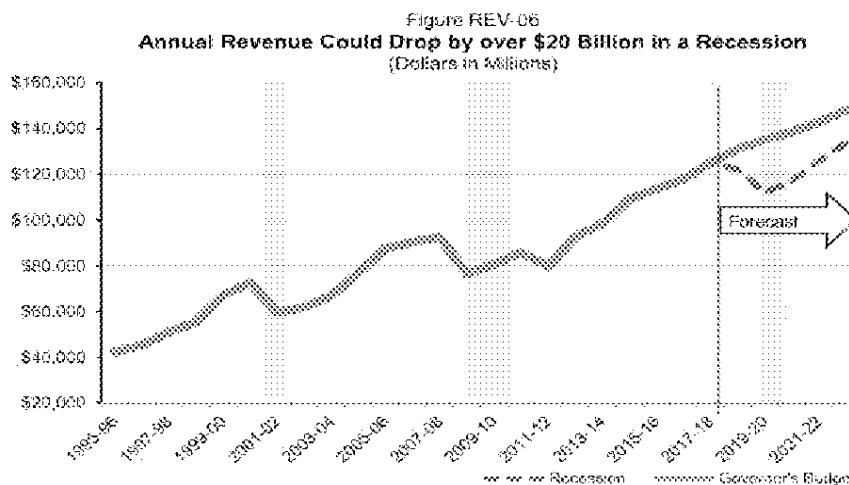
**B. California's State Budget**

On January 10, 2018, Governor Brown released the Proposed State Budget for Fiscal Year 2018/19. The state's economy has recovered from the Great Recession through a gradual path, that is, the past four budgets have allowed for significant expansion of government spending and paid down its budgetary borrowing. In June 2018, the economy will be finishing its ninth year of expansion, a notable four years longer than the average recovery.

California's economy and revenues are expected to continue to grow somewhat faster over the budget window than had been forecast at the 2017 Budget Act. Consequently, after accounting for all transfers, except for transfers to the Rainy Day Fund, General Fund revenue is higher than the 2017 Budget Act projections by \$4.7 billion from 2016/17 through 2018/19. These estimates do not include any impacts of the federal tax changes passed at the end of 2017. California does not automatically conform to federal

tax law, which will limit the impact on revenues. However, changes by individuals and businesses in response to federal tax incentives will affect revenues in potentially unexpected ways. The impact of the federal tax changes will be assessed at the May Revision. Revenue, including transfers, is expected to be \$127 billion in 2017/18 and \$130 billion in 2018/19. The projected increase since the 2017 Budget Act results from an improved outlook for personal income tax and sales tax. The corporation tax is slightly lower. Over the three fiscal years, personal income tax is up \$2.9 billion, sales tax is up \$1.5 billion, and corporation tax is down \$358 million.”<sup>6</sup>

**Table 3**  
**Annual Revenue Projections**



Source: State of California, *2018/19 Governors Proposed Budget*, January 10, 2018

Revenues are expected to grow at 4.5 percent; however, the growth will not sustain the expenditures. California’s 2017/18 budget allocates all of the funding increases associated with 2017/18 and prior years to one-time initiatives. The 2018/19 funding allocates \$1.3 billion to one-time initiatives and \$3.9 billion to ongoing programs. The State has taken such an approach the past several years. Setting aside some funds for one-time purposes helps the state avoid overcommitting to programs it might be unable to sustain during tighter fiscal times.<sup>7</sup>

The Governor’s Fiscal Year 2018/19 Budget proposes to bring the State’s Rainy Day Fund to \$13.5 Billion, 100 percent of its constitutional target (10 percent of General Fund tax revenues). “The 2018-19 Budget is projected to have a healthy one-time surplus. However, the State will continue to face uncertain times, including the ramifications of the recently enacted federal tax bill, which have not yet been factored into the Budget’s economic or revenue forecasts.”<sup>8</sup>

**C. U.S. Economy**

The United States economy continued growth as a steady pace. In January 2018, the U.S. Department of Commerce, confirmed the Gross Domestic Product annualized rate of 2.6 percent from October through December.<sup>9</sup> The economy expanded; however, this is “below the 3 percent many administration officials and outside economists had expected.”<sup>10</sup>

During the global financial crisis of 2007, the Federal Open Market Committee cut short-term interest rates to nearly zero to promote economic recovery. According to the Federal Reserve, after assessing current conditions and the outlook for economic activity, the labor market, and inflation, they indicated that the stance of monetary policy remained accommodative, thereby supporting strong labor market conditions and a sustained return to 2 percent inflation. The Federal Reserve System stated that “Many estimates suggest that the long-run normal level of the unemployment rate-- the next 5 to 6 years in the absence of shocks to the economy--is in a range between 4.5 and 6 percent.”<sup>11</sup>

In January 2018, Federal Open Market Committee members voted to maintain the target range for the federal funds rate at 1¼ to 1½ percent.<sup>12</sup> The Federal Reserve has indicated that an improved economy and continued low inflation rates as indicators that an interest rate increase may be warranted.

According to the Federal Reserve, policymakers evaluate changes in inflation by monitoring several different price indexes. The top indexes often emphasized by the Federal Reserve are the price inflation measure for personal consumption expenditures (PCE), produced by the Department of Commerce, the consumer price indexes (CPI) and producer price indexes (PPI) issued by the Department of Labor.

The housing market is beginning to show a decline. Total existing-home sales -- which were completed transactions including single-family homes, townhomes, condominiums, and co-ops -- were reduced by 3.2 percent in January to a seasonally adjusted annual rate of \$5.38 million from a downwardly revised \$5.56 million in December 2017. After last month’s decline, sales are 4.8 percent below a year ago (largest annual decline since August 2014 at 5.5 percent) and at their slowest pace since last September (\$5.37 million).<sup>13</sup>

#### **D. Federal Budget**

On February 12, 2018, the President released the Fiscal Year 2019 Budget to the Congress and primarily reallocated funds from non-defense to defense to pay for the Administration's National Security and National Defense Strategies.<sup>14</sup> In addition, the Bipartisan Budget Act of 2018 was signed into law on February 9, 2018.<sup>15</sup>

The Governor’s proposed economic and revenue forecasts were finalized prior to the enactment of the federal budget and federal tax package. Tulare County’s economic and revenue forecasts, similar to State Budget, do not include changes as that may be impacted by federal and state budget and budget bills. Therefore, the Budget forecasts assume no federal tax changes.

According to the Joint Committee on Taxation, Public Law 115 - 97 (Tax Reform)<sup>16</sup> is currently being analyzed for “changes in economic output, employment, capital stock, and other macroeconomic variables resulting from the bill for purposes of determining these budgetary effects. However, the Committee indicates it is not practicable for a macroeconomic analysis to incorporate the full effects of all of the provisions in the bill, including interactions between these provisions, within the very short time available between completion of the bill and the filing of the committee report.”<sup>17</sup>

Part IV: AGENCY/DEPARTMENT/OFFICE MID-YEAR BUDGET REQUESTS

Table 4

Agency/Department/Offices Requests

Department	Request/Action
<b>Personnel</b>	
<b>Assessor/Clerk Recorder</b>	Job Specifications changes to Appraiser I/II/III
<b>Auditor-Controller/Treasurer-Tax Collector</b>	Add (1) Accountant I/II/III Delete (2) County Financial Technician III Reclass (1) Staff Services Analyst II to Staff Services Analyst III
<b>County Counsel</b>	Add (1) Attorney V Delete (2) Paralegal III-K
<b>General Services Agency District Attorney Office</b>	Reclass (1) Capital Projects Director to Capital Projects/Facility Manager Delete (1) Systems & Procedures Supervisor Delete (1) ASO III Delete (1) Graphics Specialist
<b>Health &amp; Human Services Agency Public Defender Office</b>	Job Specification changes to Coding Specialist, Veteran Services Representative, Veteran Services Officer, Milk Technician, & Laboratory Assistant I/II Add (1) Staff Services Analyst I/II/III Delete (2) Paralegal II Reclass (1) Accountant I to Accountant I/II/III Reclass ASO II to ASO I/II/III
<b>Resource Management Agency - Roads</b>	Add (1) CMW IV Add (1) Property Specialist II
<b>Child Support Services Solid Waste</b>	Job Specifications changes to Supervising Child Support Attorney Job Specifications changes to Solid Waste Manager
<b>Capital Assets</b>	
<b>Agricultural Commissioner</b>	Purchase (3) new pickups \$75,000
<b>HHS - Environmental Health</b>	Purchase (1) F250 Pick-up \$40,000
<b>HHS - Public Health</b>	Purchase (1) Microscope Illumination System \$7,500, (1) Laboratory Glassware Washer (\$23,476), & (2) Triple Door Refrigerators \$24,000
<b>Solid Waste</b>	Purchase (4) compactor wheels \$75,000
<b>Budget Adjustments</b>	
<b>Agricultural Commissioner</b>	Adjust budget to purchase requested Capital Assets.
<b>County Counsel - Risk Management County Fire</b>	Adjust budget to cover increased insurance costs associated with a new aircraft added midway through the policy term. Adjust budget for increased property tax revenue and increased maintenance and communications expenses.
<b>District Attorney Office</b>	Adjust budget to recognize revenue and expenses associated with new CAL OES agreement for Human Trafficking.
<b>HHS - Environmental Health</b>	Adjust budget to purchase requested Capital Asset.
<b>HHS - Human Services</b>	Adjust budget to increase in IHSS Revenues and CalWORKs assistance.
<b>HHS - Public Health</b>	Adjust budget to purchase requested Capital Assets.
<b>RMA - Airports</b>	Adjust budget to cover increased Publishing costs.
<b>RMA - Roads</b>	Adjust budget to increase salary for personnel request.
<b>RMA - ZOBs</b>	Adjust budget to cover increased emergency repairs and administration costs.



**MID-YEAR BUDGET REVIEW FISCAL YEAR 2017/18 | MARCH 20, 2018**

In connection with this proposed Mid-Year Budget Review, the CAO wishes to thank and compliment the Agencies, Departments and Offices for presenting requests in keeping with the sound principle of Budgetary Sustainability.

Additionally, as depicted in Table 5 below, this proposed Mid-Year Budget Review includes a request for equity (i.e., salary) increases at 2 percent and 5 percent for selected classifications of the Account Clerk Series, Civil Office Assistant Series, County Financial Technician Series, Custodial Series, Legal Office Assistant Series, Medical Office Assistant Series, and Office Assistant Series. As a practical matter, these equity increases will affect 411 current employees. The total cost of increases for the remainder of this Fiscal Year 2017/18 is \$76,666. The total equity increases amount through next Fiscal Year 2018/19 is \$331,398.

The classes selected for an equity increase were based on salary surveys of adjacent counties, turnover issues, continuous training, and retaining qualified staff within County. These classes are affected by the California “pre-set minimum wage increase” to occur in Fiscal Year 2019/20. Consequently, the proposed requests would avoid a compaction issue for the identified classifications.

Moreover, based on significant retention issues with the Account Clerk series, this request is to add a new level, Account Clerk III. Therefore, a retitle of the existing positions will be as follows: Account Clerk to Account Clerk I and Senior Account Clerk to Account Clerk II. The Custodial series also will be retitled from a Custodial Worker I/II to a Custodial Worker, and Custodial Worker III to a Lead Custodial Worker.

**Table 5  
Proposed Equity Increases for Classifications**

Classification Series	General Fund Cost	Subvented Amount	Total
<b>Cost for 7 pay periods in FY 17/18</b>			
Account Clerk Series	\$3,874.46	\$12,680.72	\$16,555.18
Civil Office Asst. Series	\$493.12	\$1,150.60	\$1,643.72
County Fin. Tech Series	\$1,141.17	\$2,662.74	\$3,803.91
Custodial Series	\$1,002.73	\$4,010.94	\$5,013.67
Legal Office Asst. Series	\$2,980.45	\$6,954.38	\$9,934.83
Medical Office Asst. Series	\$393.45	\$2,129.57	\$2,623.02
Office Assistant Series	\$7,545.85	\$20,546.11	\$37,091.96
<b>Total</b>	<b>\$17,431.23</b>	<b>\$59,235.06</b>	<b>\$76,666.29</b>
<b>Cost for 26 pay periods in FY 18/19</b>			
Account Clerk Series	\$3,951.95	\$12,934.34	\$16,886.29
Civil Office Asst. Series	\$1,568.20	\$4,359.14	\$6,227.34
County Fin. Tech Series	\$4,323.41	\$10,087.98	\$14,411.40
Custodial Series	\$3,798.93	\$15,195.73	\$18,994.66
Legal Office Asst. Series	\$13,319.45	\$31,078.71	\$44,398.16
Medical Office Asst. Series	\$1,490.63	\$8,446.89	\$9,937.52
Office Assistant Series	\$30,129.45	\$113,746.53	\$143,876.00

**MID-YEAR BUDGET REVIEW FISCAL YEAR 2017/18 | MARCH 20, 2018**

Total	\$58,882.03	\$195,849.34	\$254,731.37
<b>Total Equity Increases</b>			
Account Clerk Series	\$7,826.41	\$35,615.06	\$33,441.47
Civil Office Asst. Series	\$2,361.32	\$5,509.74	\$7,971.06
County Fin. Tech Series	\$5,464.59	\$12,750.72	\$18,215.31
Custodial Series	\$4,901.66	\$19,206.67	\$24,008.33
Legal Office Asst. Series	\$16,299.90	\$38,033.09	\$54,332.99
Medical Office Asst. Series	\$1,884.08	\$10,676.46	\$12,560.54
Office Assistant Series	\$37,675.30	\$143,292.66	\$180,967.96
Total	\$76,313.26	\$255,084.40	\$331,397.66

To the extent that any budget adjustments are necessary, it is recommended that the Board of Supervisors authorize the Auditor-Controller/Treasurer-Tax Collector, with the concurrence of the CAO, to process budget adjustments resulting from this Mid-Year Report. However, any budget adjustments necessary during the Rollover Period should occur before this fiscal year ends.

The Mid-Year Budget also amends the County’s personnel class specifications, class designations, position allocation list, and includes compensation changes for specific bargaining units and classifications. Some personnel actions are subject to meet and confer with represented bargaining units.

Accordingly, after careful review, the CAO recommends that the Board of Supervisors approve the proposed various budget requests of the County’s Agencies, Departments and Offices.

**Part V: BUDGET SCHEDULE – Fiscal Year 2018/19**

**Table 6**  
*Budget Schedule*

<b>Action</b>	<b>Date</b>	<b>Responsible Party</b>
<b>Notice of Final Budget Hearing Posted</b>	<b>8/31/2018</b>	<b>Clerk of the Board</b>
<b>Final Budget Hearing Materials to Board of Supervisors and Public</b>	<b>9/6/2018</b>	<b>County Administrative Office</b>
<b>Recommended Budget Presented to the Board of Supervisors</b>	<b>9/11/2018</b>	<b>County Administrative Office</b>
<b>Final Budget Hearing Begins and may Proceed to October 2, 2018 per State Law</b>	<b>9/11/2018</b>	<b>Board of Supervisors</b>
<b>Personnel Resolution with all Adopted Budget Personnel Actions are finalized</b>	<b>9/11/2018</b>	<b>County Administrative Office</b>
<b>Adopted Budget Book to Board of Supervisors and Public</b>	<b>11/20/2018</b>	<b>County Auditor</b>
<b>Adopted Budget Book to the State of California</b>	<b>12/1/2018</b>	<b>County Auditor</b>

The schedule is anticipated that follows the same timeframe as last year and allows for a more accurate estimate of year-end fund balance. In addition, the schedule provides a more complete evaluation of how the State of California's Budget will affect our County. Thus, it is expected that the State's information will be available in time to produce a Recommended Budget by the end of August 2018; and as such, Budget Hearings are recommended to begin on September 11, 2018, thus allowing sufficient time to address potential year-end issues.

Consistent with past budget practice, it is recommended the Board of Supervisors adopt the Current Modified Fiscal Year 2018/19 adjusted budget as the operating budget for the period beginning July 1, 2018 and concluding with the adoption of the Fiscal Year 2018/19 Final Budget. This approach allows departments to operate over the summer months without having to prepare a temporary budget for that time period.

Finally, this Rollover Process also allows for re-budgeting of unexpended appropriations for individual capital projects that are not completed at year-end. However, the Rollover Process does not allow for additional positions or capital asset purchases without explicit approval from the Board of Supervisors.

## **Part VI: SALARY SAVINGS REPORT**

### **A. Definitions**

**Budgeted Salary Savings** is identified in object 6021 as a "negative" amount which allows a department to budget during the annual budget process. No supporting documentation is required to substantiate the amount a department budgets.

- **Methodology to Calculate Salary Savings:** The salary savings are determined by multiplying the number of payroll periods of estimated vacancy by the salary rate of the positions involved. Thereafter, the departments shall identify "which" positions are to be held vacant to achieve the budgeted salary savings or otherwise provide calculation of salary savings.
- **Example of Salary Savings in Budget Document:** Salary savings object line 6021 costs serve as a "contra object line" in which salary savings is subtracted from the Allocated Salaries in object line (6001); has the effect of reducing the appropriation salary and benefit series with which it is associated.
- **Contra object line:** This object line is subtracted from another object line with which it is associated; has the effect of reducing the asset account with which it is associated.

**Actual Unspent Salaries** is the amount of unused budgeted allocated salaries as set forth in the labor forecast. The unused portion of salaries can be applied to another budget appropriation through the use of a budget adjustment (AUD 308).

**Frozen:** Authorized allocated positions that have been designated "Frozen" (not allowed to fill) by the Board of Supervisors. This action is usually for a financial reason such as a cost saving measure or the result of a hiring freeze. There is no policy or rule regarding how frozen position are treated in the Enterprise System. The "**frozen**" *position report* obtained from IT demonstrates that no frozen positions are identified in the Enterprise System.

**B. Authority**

The authority to approve departmental use of Salary Savings is contained in Administrative Regulation No. 4 – Budgetary Controls, amended by the Board of Supervisors in April 2014. This regulation -- including the CAO’s explanatory Agenda Item of April 2014 -- is attached as Exhibit C. Based on review of this regulation, the Board, the CAO and Department Heads have varying degrees of authority regarding the use of Salary Savings. (See attached Exhibit C, Administrative Regulation No. 4, sections 5 and 6, p.2.)

**C. Reasons Supporting Use of Salary Savings**

Based on extensive research, there are various reasons supporting the use of Salary Savings, namely, (1) Turn-Over Rates Based on Trends; (2) Difficulty in Recruiting or Filling Positions during the Hiring Process; (3) Unpaid Leaves of Absence; (4) Budgeted Savings to Offset Operating Costs, Offset Capital Asset Purchases, or Meet Net County Cost (Budget Target); (5) Use of Actual Salary Savings per Administrative Regulation to Offset Operating Costs, Capital Asset Purchases, or to Expense Other Types of Pay per Department Head Authority; and (6) Budget Balancing, that is, prior administrations would use Salary Savings to Balance the General Fund Budget.

**D. Budgeted and Actual Salary Savings with Vacancies**

Table 7 below provides a Three-year Review and Estimate of Salary Savings from Fiscal Years 2015/16 to 2017/18. After reviewing the detail associated with this table, it appears that the use of Salary Savings has been somewhat inconsistent. In other words, the amount of budgeted salary savings does not seem to be not consistent with the budgeted amount for vacant positions. Thus, further drill down is suggested.

**Table 7**  
**Three-Year Review and Estimate of Salary Savings**  
**Fiscal Years 2015/16 to 2017/18**

Fiscal Year 2017/18	Adopted Position	Vacant Positions	% of Vacant	Vacant Positions	Adopted Position	Salary Saving
	Allocation	as of 7/1/17	Positions	Budget as of 7/1/17	Allocation	Budget
General Fund Total	4,126.63	582.50	14%	45,960,821	320,196,262	(14,413,509)
Non General Fund Total	877.00	118.00	13%	8,251,889	68,399,715	(2,502,260)
<b>All County Funds Total</b>	<b>5,003.63</b>	<b>700.50</b>	<b>14%</b>	<b>\$ 54,212,710</b>	<b>\$ 388,595,977</b>	<b>\$ (16,915,769)</b>
Fiscal Year 2016/17	Adopted Position	Vacant Positions	% of Vacant	Vacant Positions	Adopted Position	Salary Saving
	Allocation	as of 7/1/16	Positions	Budget as of 7/1/16	Allocation	Budget
General Fund Total	4,086.63	520.50	13%	40,656,245	304,051,579	(18,005,896)
Non General Fund Total	858.00	116.00	14%	7,912,589	64,393,815	(1,361,364)
<b>All County Funds Total</b>	<b>4,944.63</b>	<b>636.50</b>	<b>13%</b>	<b>\$ 48,568,834</b>	<b>\$ 368,445,394</b>	<b>\$ (19,367,260)</b>
Fiscal Year 2015/16	Adopted Position	Vacant Positions	% of Vacant	Vacant Positions	Adopted Position	Salary Saving
	Allocation	as of 7/1/15	Positions	Budget as of 7/1/15	Allocation	Budget
General Fund Total	4,002.63	471.50	12%	34,197,300	293,110,134	(17,548,928)
Non General Fund Total	846.00	137.00	16%	8,681,422	62,744,029	(2,676,107)
<b>All County Funds Total</b>	<b>4,848.63</b>	<b>608.50</b>	<b>13%</b>	<b>\$ 42,878,722</b>	<b>\$ 355,854,163</b>	<b>\$ (20,225,035)</b>

After reviewing the matter, several Options are suggested for consideration, namely, (1) No changes; (2) Annual Review and Report to Board; (3) Revise Administrative Regulation No. 4; (4) Vacancy Position Limits in terms of Timing, Amount and Number; and (5) Other Options as Directed by the Board.



In connection with Next Steps, it is suggested that the Board (1) Refer the matter of Salary Savings to the Agencies, Department and Offices for Review and Comment; (2) Request the CAO to submit a Report to Board After Close of Fiscal Year 2017/18; and (3) Return in September 2018 at the time of Recommended Budget for Action.

**Part VII: RESERVE/FUND BALANCE REPORT**

In connection with a Framework of Analysis of Reserves/Fund Balance, a broad-based review was conducted by the CAO and Auditor-Controller of materials associated with the County Budget Act, County Budget Guide, County Financial Policies, Government Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA); and as such, the following definitions are applicable to the concept of “Fund Balance”:

**Nonspendable:** This fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Restricted:** Fund balance should be reported as restricted when constraints placed on the use of resources are either (1) externally imposed by creditors (i.e., debt covenants), grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

**Committed:** Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (e.g., legislation) it employed to previously commit these amounts.

**Assigned:** Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Assigned fund balance includes all positive remaining amounts in governmental funds, other than the General Fund, that are not considered nonspendable, restricted, or committed. In the General Fund, an assignment conveys an intended use that is narrower than the general purpose of the government itself.

**Unassigned:** Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

For further reference to the classifications of “Fund Balance,” see GFOA’s text on *Governmental Accounting, Auditing, and Financial Reporting* (2012).

Table 8 on the next page represents a summary of the Reserve/Fund Balance Classifications which include Tulare County’s cash balances as of June 30, 2017.

**Table 8**  
**Tulare County’s Reserve/Fund Balance Classifications and Status**

Classification	Definition	Balance as of June 30, 2017
<b>Nonspendable</b>	<b>Amounts not in spendable form (i.e. prepaid items), or amounts legally or contractually required to be maintained intact.</b>	<b>\$6,805</b>
<b>Restricted</b>	<b>Restricted - Amounts restricted by external parties (i.e. grant proceeds, laws/regulations of other governments).</b>	<b>\$52,072</b>
<b>Committed</b>	<b>Amounts committed by the Board for a specific purpose. These committed amounts cannot be used for any other purposes unless the Board removes or changes the specified use by a board agenda item. The board must commit funds prior to the end of the reporting period to be considered committed in that years financials.</b>	<b>\$39,359</b>
<b>Assigned</b>	<b>Amounts earmarked by the CAO. The intent can be informally expressed by the CAO (i.e. memo).</b>	<b>\$20,732</b>
<b>Unassigned</b>	<b>Amounts available for any purpose.</b>	<b>\$49,238</b>
<b>Total Fund Balance</b>		<b>\$168,206</b>

Notably, the Government Finance Officers Association (GFOA) in its leading text on *Financial Policies* (2012) states that “Fund Balance” is an accounting term defined as the difference between assets and liabilities in a governmental fund. However, GFOA also states that the term “Reserves” is often used by public finance practitioners. It is not an actual governmental accounting term. Instead, it refers to a part of fund balance that is held in reserve to provide a buffer against fiscal shocks and risks of loss.

Regarding potential Options, it is suggested that the Board consider (1) No Changes; (2) Increasing Assigned Fund Balance; (3) Creating a Budget Stabilization Reserve (Rainy Day Fund); and (4) any Other Options as Directed by Board.

In terms of Next Steps, the Board could request that the CAO (1) Report to Board after Close of Fiscal Year 2017/18, and (2) Return in September 2018 at the time of Recommended Budget for Action.

**Part VIII: TRUST FUND REPORT**

There are three groups of funds for which financial statements are prepared, namely, Governmental, Proprietary and Fiduciary. Definitions are provided for each fund group as provided as follows:

**Governmental:** Used to account for activities primarily supported by taxes, grants and similar revenue.

**Proprietary:** Used to account for activities that receive significant support from fees and charges.

**Fiduciary:** Used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

The Fiduciary Funds can be established into four groups:

**Pension:** Used to report resources that are required to be held in trust for the members and beneficiaries of defined benefits pensions plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

**Investment:** Used to report the external portion of investment pools reported by the sponsoring government.

**Private-Purpose:** Used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

**Agency Funds:** Used to report resources held by the reporting government in a purely custodial capacity.

A *trust fund* is fiduciary in nature. This means that the funds are held by the County as a trustee or agent on behalf of an outside agency and cannot be used to support the County's own programs (e.g., schools, special districts, etc.). According to Governmental Accounting Standards Board (GASB), "Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. A prime example is a trust fund for a public employee pension plan." Essentially, the fiduciary fund classification is used to report assets held in a trustee for others and, therefore, cannot be used to support the government's own programs.

For further reference to nature and types of Trust Funds," see GFOA's text on *Governmental Accounting, Auditing, and Financial Reporting* (2012).

Applied here, the County's "trust" funds are actually sub-funds as defined by GFOA. The County has 102 sub-funds for internal managerial purposes. Unlike the fiduciary trust funds, these "trust"/sub-funds are attached to the County -- predominately to the General Fund -- and can be used to support the County's own programs.

There is no clarifying language regarding use of **Restricted** sub-funds for departmental programs. **Restricted** is the portion of the "net position" of a governmental fund that represents resources subject to externally enforceable constraints. **Unrestricted** is the difference between total fund balance in a governmental fund on its non-spendable and restricted components.

Viewed in fiscal terms, Table 9 on the next page shows the Trust Funds by organized by Governmental Function within Tulare County. The total amount of funds reported is \$187,319,956.

**Table 9**

**Trust Fund Report by Governmental Function**

Function	Balance as of 12/31/17
Agricultural	59,416
General Government and Operations	18,986,249
Health and Human Services	66,202,352
Land Use, Development, Infrastructure	1,961,155
Property Assessment, Finance, Accounting	17,938,370
Public Safety	41,029,403
Retirement	23,040,592
Transportation	1,003,827
Supporting County Departments	17,098,592
<b>Total</b>	<b>187,319,956</b>

Table 10 shows the specific allocation of trust funds within each Agency, Department and Office.

**Table 10**

**Trust Fund Report by Agency/Department/Office**

Agency/Department	Governmental		Fiduciary
	Unrestricted	Restricted	Held for Others
Agricultural Commissioner		\$30,640	\$28,777
Assessor/Clerk-Recorder	\$588,087	\$8,928,894	-
Auditor-Controller/Treasurer-Tax Collector	\$1,226,706	\$5,477,287	\$1,717,397
County Administrative Office	\$18,986,249	-	-
Child Support Services	-	\$2,357,243	-
District Attorney Office	\$428,450	\$431,054	\$2,494,509
General Services Agency	\$1,517,395	\$187	-
Health and Human Service Agency	\$293,904	\$62,963,382	\$587,823
Human Resources Department	-	-	\$1,905,219
Information and Communications Technology	\$13,655,762	-	-
Library	\$20,029	-	-
Probation Office	\$8,179,404	\$13,133,614	\$167,948
Public Defender Office	\$943,217	-	\$11,005
Retirement Office	-	-	\$23,040,592
Resource Management Agency	\$1,187,990	\$470,572	\$1,211,713
Sheriff-Coroner Office	\$1,400,154	\$13,838,678	\$1,370
Tulare County Association of Government	-	\$94,708	-
<b>Total</b>	<b>\$48,427,347</b>	<b>\$107,726,259</b>	<b>\$31,166,353</b>

In connection with Trust Funds, Options to consider are (1) Close, Repurpose or Expand Purpose of Funds, (2) and any Other Options as Directed by the Board. Regarding Next Steps, the Board could request that



the CAO (1) Report to the Board after Close of Fiscal Year 2017/18, (2) and Return in September 2018 at the time of Recommended Budget for Action.

**Part IX: REQUESTED ACTIONS**

1. Receive the Mid-Year Budget Review for FY 2017/18, including the following:
  - (a) Mid-Year Budget Report,
  - (b) Salary Savings Report,
  - (c) Reserve/Fund Balance Report, and
  - (d) Trust Fund Report;
2. Approve the proposed schedule for preparation and adoption of the FY 2018/19 budget, which incorporates a rollover budget as the operating budget (including the Capital Projects budget) for the period between July 1, 2018 and adoption of the FY 2018/19 budget (4/5ths vote required);
3. Adopt the personnel resolution to add, reclassify, delete, and amend positions; and approve and amend the required job specifications and salary adjustments stemming from the Mid-Year Budget Report subject to completion of meet and confer;
4. Approve the capital asset purchase list; and
5. Authorize the Auditor-Controller/Treasurer-Tax Collector, with concurrence of the County Administrative Officer, to process any budget adjustments stemming from the Mid-Year Budget Report (4/5ths vote required).

EXHIBIT A

FISCAL YEAR 2017/18 MID-YEAR REVENUES

Department	YTD Revenue Rec 12/31/17	Current Budget	CM - YTD Revenue Recognized Variance	YTD Revenue % Of Budget
010 Board of Supervisors	1,639	4,769,200	4,767,561	0%
012 Misc. Administrative Office	256,784	549,173	292,389	47%
015 Ag Commission	1,563,618	7,176,830	5,613,212	22%
025 Assessor/Clerk-Recorder	1,721,544	4,201,607	2,480,063	41%
030 Auditor-Controller/Treasurer-Tax Collector	1,938,406	3,731,924	1,793,518	52%
031 General Revenues	82,045,542	159,349,667	77,304,125	51%
032 Purchasing	386,313	714,845	328,532	54%
055 Co-op Extension	2,084	20,947	18,863	10%
080 County Counsel	747,966	3,327,432	2,579,466	22%
085 County Administrative Office	564,551	564,552	1	100%
087 General Services Agency	1,195,518	4,301,206	3,105,688	28%
088 Registrar of Voters	60,311	848,710	788,399	7%
091 Central Telephone Services	133,336	332,319	198,983	40%
095 Capital Acquisitions	420,466	2,126,166	1,705,700	20%
100 District Attorney Office	1,062,127	4,076,997	3,014,870	26%
142 Health & Human Services Agency	152,768,993	445,595,035	292,826,042	34%
200 Human Resources & Development	684,665	706,950	22,285	97%
205 Probation Office	6,257,985	22,659,385	16,401,400	28%
210 Public Defender Office	72,177	153,954	81,777	47%
230 Resource Management Agency	4,983,591	16,566,947	11,583,356	30%
240 Sheriff-Coroner Office	2,998,163	25,991,656	22,993,493	12%
260 C.O.P. Agency	23,983	429,589	405,606	6%
265 Rural Crime Program Agency	120,832	611,210	490,378	20%
280 Crime Prevention Project	409,499	1,916,862	1,507,363	21%
810 Misc. Criminal Justice	2,477,318	5,491,337	3,014,019	45%
<b>Grand Total</b>	<b>262,897,412</b>	<b>716,214,500</b>	<b>453,317,088</b>	<b>37%</b>

EXHIBIT B

FISCAL YEAR 2017/18 MID-YEAR EXPENDITURES

Department	YTD Total Obligated 12/31/17	Current Modified Budget	CM - YTD Total Oblig Variance	YTD Total Oblig % Of Budget
010 Board of Supervisors	1,817,725	6,933,343	5,115,618	26%
012 Misc. Administrative Office	10,037,640	24,463,635	14,425,995	41%
015 Ag Commission	3,756,841	8,532,549	4,775,708	44%
025 Assessor/Clerk-Recorder	3,920,337	9,345,389	5,425,052	42%
030 Auditor-Controller/Treasurer-Tax Collector	2,419,315	6,215,759	3,796,444	39%
032 Purchasing	127,947	856,183	728,236	15%
050 Contingency	0	5,000,000	5,000,000	0%
055 Co-op Extension	210,154	668,783	458,629	31%
080 County Counsel	1,296,348	5,094,137	3,797,789	25%
085 County Administrative Office	1,145,789	2,500,548	1,354,759	46%
087 General Services Agency	2,781,789	6,660,306	3,878,517	42%
088 Registrar of Voters	731,938	1,923,177	1,191,239	38%
091 Central Telephone Services	526,368	332,319	-194,049	158%
095 Capital Acquisitions	-1,356,924	-513,117	843,807	264%
100 District Attorney Office	10,469,807	22,436,595	11,966,788	47%
142 Health & Human Services Agency	254,205,636	462,253,464	208,047,828	55%
200 Human Resources & Development	-937,237	934,394	1,871,631	-100%
205 Probation Office	17,843,064	41,883,516	24,040,452	43%
210 Public Defender Office	4,523,069	10,256,459	5,733,390	44%
230 Resource Management Agency	10,540,980	18,791,913	8,250,933	56%
240 Sheriff-Coroner Office	50,778,715	105,817,598	55,038,883	48%
260 C.O.P. Agency	216,173	611,929	395,756	35%
265 Rural Crime Program Agency	243,783	611,210	367,427	40%
280 Crime Prevention Project	440,875	1,916,862	1,475,987	23%
810 Misc. Criminal Justice	6,102,490	8,952,775	2,850,285	68%
<b>Grand Total</b>	<b>381,842,624</b>	<b>752,479,726</b>	<b>370,637,102</b>	<b>51%</b>

**EXHIBIT C**

**ADMINISTRATIVE REGULATION NO. 4**



**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF REVISION OF )  
ADMINISTRATIVE REGULATION NO. 4 ) Resolution No. 2014-0261

UPON MOTION OF SUPERVISOR VANDER POEL, SECONDED BY  
SUPERVISOR ENNIS, THE FOLLOWING WAS ADOPTED BY THE BOARD OF  
SUPERVISORS, AT AN OFFICIAL MEETING HELD APRIL 29, 2014, BY THE  
FOLLOWING VOTE:

AYES: SUPERVISORS ISHIDA, VANDER POEL, COX AND ENNIS  
NOES: NONE  
ABSTAIN NONE  
ABSENT: SUPERVISOR WORTHLEY



ATTEST. JEAN M. ROUSSEAU  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY:

*Diana A. Bana*  
Deputy Clerk

\*\*\*\*\*

Approved Revision #2 of Administrative Regulation No. 4 regarding Budgetary Controls.

All City Depts

DAY  
4/29/14

**COUNTY OF TULARE**  
**OFFICE OF THE COUNTY ADMINISTRATOR**

**ADMINISTRATIVE REGULATION NO. 4, Revision #2**  
***(Resolution No. 96-0563 (as amended by Resolution No. 2009-0936  
and 2014-0261) )***

**SUBJECT:           BUDGETARY CONTROLS**

**EFFECTIVE DATE. April 29, 2014**

**OVERVIEW**

The County Budget Act (Chapter 1, Division 3, Title 3 of the Government Code, Chapter 1. Budget and Tax Levy) controls the budgeting of governmental funds. Except as otherwise specifically provided in this policy, the County has elected to apply the same budgetary controls to proprietary funds.

Government Code (GC) Sections 29125 and 29130 define actions which may be taken by the Board of Supervisors for transfers or revisions to the adopted appropriations and allows the Board to designate certain authority to the administrative officer. This administrative regulation outlines the authorities of the Board per Government Code and serves to delegate certain authority to the County Administrative Officer and Department/Agency Heads.

Through County policy, certain limitations on revisions and transfers of appropriations are deemed necessary to maintain fiscal and budgetary controls, aside from those specified in the Government Code.

Per GC 29009, "in the recommended, adopted, and final budgets the funding sources shall equal the financing uses." This means that even though authorities exist to transfer appropriations or to otherwise make appropriations available, each governmental fund budget must remain in balance

Per GC 25260 – 25261, the Board of Supervisors has authority to create proprietary funds and to make funding available to maintain their solvency. Per GC 29141, the adopted budget shall include a schedule showing the managerial budget for each proprietary fund, but adjustments to the adopted budget are not covered in the County Budget Act and GC 29009 does not apply.

**Note:** A "budget unit" is defined as that classification of the budget expenditure requirements into appropriately identified accounting or organizational units deemed necessary or desirable for control of the financial operation. For County of Tulare, that refers to the unique fund-department combination.

**ADMINISTRATIVE REGULATION NO. 4, Revision #2**

**BUDGETARY CONTROLS**

**Resolution No. 2014-0261**

**Effective Date: April 29, 2014**

**Page 2**

**AUTHORIZATIONS**

Subject to the availability of funding, the following authorizations are effective regarding appropriation transfers:

1. Per GC 29125, the Board of Supervisors has authority, by a four-fifths vote, to:
  - a. Transfer appropriations between funds, and
  - b. Transfer appropriations from the Contingency Reserve
2. Per GC 29125, the Board of Supervisors has authority, by a majority vote, to transfer appropriations to or from any budget unit, object account, or sub-object account within a fund if overall appropriations are not increased.
3. Per GC 29130, the Board of Supervisors has authority, by a four-fifths vote, to:
  - a. Make appropriations available from designations or reserves, excluding general reserve, balance sheet reserves, and reserves for encumbrances, and
  - b. Increase appropriations offset by an excess of anticipated amounts or by an actual or anticipated increase in financing sources. (This does not include an increase in the 94xx, 96xx, and 98xx inter/intra-object accounts).
4. The Board of Supervisors may increase appropriations in proprietary funds, without a corresponding offset to other appropriations or additional offsetting revenues.
5. Per GC 29125, the Board of Supervisors delegates authority to the County Administrative Officer to approve transfers of appropriations within any budget unit among the object accounts or sub-object accounts, with the following restrictions:
  - a. Overall appropriations of the budget unit are not increased,
  - b. Transfers cannot create a Capital Asset appropriation.
  - c. Increases to existing Capital Asset appropriations (relating to Board approved purchases only) cannot exceed 10%, and
  - d. Transfers from sub-object account 6001 may be approved for unspent salaries that are tied to a regular position that is vacant or under-filled.
6. Department/Agency Heads have the authority to transfer appropriations within the budget units of their department applicable to increases or decreases in any object or sub-object accounts in the Salaries and Benefit appropriations or the Service and Supplies appropriations in the following accounts:

**ADMINISTRATIVE REGULATION NO. 4, Revision #2**

**BUDGETARY CONTROLS**

**Resolution No. 2014-0261**

**Effective Date: April 29, 2014**

**Page 3**

<u>Sub-Object Account</u>	<u>Account Number</u>
Overtime	6002
Other Pay Types	6003
Extra Help	6005
Sick Pay Buyback	6006
Board of Directors Fees	6008
Intern Full Pay	6009
Intern Partial Pay	6010

All Account Objects in the 7000 series

Note: All Extra Help costs should be charged to sub-object 6005 only.

7. The Auditor-Controller has the authority to approve transfers of appropriations of \$1 within any "budget unit" without prior approval of the department/agency within the 9000 object accounts in order to establish new object accounts as needed to facilitate inter/intra departmental billings for services.
8. The Auditor-Controller has the authority to establish new object accounts with \$0 budget.
  - a Within the 6000 object accounts as needed to facilitate processing of payroll, or
  - b Within the Trust Funds 9000 object accounts to facilitate transfers between funds.





**COUNTY ADMINISTRATION  
OFFICE  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

ALLEN ISHIDA  
District One

PETE VANDER POEL  
District Two

PHILLIP A. COX  
District Three

J. STEVEN WORTHLEY  
District Four

MIKE ENNIS  
District Five

**AGENDA DATE:** April 29, 2014

Public Hearing Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Published Notice Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Advertised Published Notice	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Meet & Confer Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Personnel Resolution attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>

CONTACT PERSON: Paul Guerrero      PHONE: 636-5005

**SUBJECT:** Revision #2 of Administrative Regulation No. 4

**REQUEST(S):**

That the Board of Supervisors:  
Approve Revision #2 of Administrative Regulation No. 4 regarding Budgetary Controls.

**SUMMARY:**

In July 1996, the Board of Supervisors, as a means of delegating certain budgetary transfer authorities to the County Administrative Officer (CAO) per Government Code (GC) Section 29125, approved Administrative Regulation No. 4 (AR-04).

In November 2009, AR-04 was revised to update the account numbers used in the County's new general ledger accounting system. The revision also provided authority for the Auditor's Office to transfer \$1 to new budget lines in the areas of Salaries and Internal Activity (as long as there is no increase to total appropriations) in order to facilitate the processing of Payroll and Inter/intra-fund billings for services.

The recommended Revision #2 of AR-04 would add a reference regulating the Board's authority related to the creation, revision, and the transfers of appropriations regarding governmental and proprietary funds subsequent to the approval of a County adopted budget and expand authorities delegated to the CAO to include transferring appropriations from the 74xx – 76xx object accounts to other objects within the same budget unit, and would add specific language regarding capital assets. The revision also renumbers the expense object account numbers

**SUBJECT:** Revision #2 of Administrative Regulation No. 4  
**DATE:** April 29, 2014

and revenue source codes for purposes of uniformity and clarifies that 94xx, 96xx, and 98xx inter/intra - object accounts are not considered to be financing sources under GC 29130. Finally this revision also revises authority for the Auditor's office to transfer or establish new object accounts with \$1 or \$0 budgets to facilitate processing payroll and transfers between funds.

**FISCAL IMPACT/FINANCING:**

There is no fiscal impact related to the review of Administrative Regulations..

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

**Organizational Performance** – maintaining current policies and procedures through the Administrative Regulations reflects the goal of continuously improving organizational effectiveness.

**ADMINISTRATIVE SIGN-OFF:**

---

Jean M. Rousseau  
County Administrative Officer

Cc: Auditor-Controller  
County Counsel  
County Administrative Office (2)

Attachment(s) Administrative Regulation No. 4, Revision #2

**ENDNOTES**

<sup>1</sup> [www.lao.ca.gov](http://www.lao.ca.gov)

Legislative Analyst Office, *The 2018/19 Budget: California's Fiscal Outlook*, Assessed March 2, 2018

<sup>2</sup> [https://www.sco.ca.gov/eo\\_pressrel\\_19033.html](https://www.sco.ca.gov/eo_pressrel_19033.html)

California State Controller's Office, *CA Controller Reports 2018 State Revenues off to a Strong Start*, February 13, 2018, Accessed March 5, 2018

<sup>3</sup> [http://www.labormarketinfo.edd.ca.gov/file/lfmonth/cal\\$pd.pdf](http://www.labormarketinfo.edd.ca.gov/file/lfmonth/cal$pd.pdf)

State of California, Employment Development Department, Labor Market Information Division, *California, Industry Employment & Labor Force, March 2015 Benchmark, Data Not Seasonally Adjusted*, March 3, 2018, Accessed March 5, 2018

<sup>4</sup> <https://www.car.org/aboutus/mediacenter/newsreleases/2018releases/Jan2018homesales>

California Association of Realtors, Research and Economics, *January Homes Sales and Price Report*, February 2018, Accessed March 2, 2018.

<sup>5</sup> <https://www.car.org/aboutus/mediacenter/newsreleases/2018releases/Jan2018homesales>

California Association of Realtors, Research and Economics, *January Homes Sales and Price Report*, February 2018, Accessed March 2, 2018.

<sup>6</sup> <http://www.ebudget.ca.gov/>

State of California, *2017/18 Governors Proposed Budget*, January 10, 2018, Accessed March 1, 2018.

<sup>7</sup> [www.lao.ca.gov](http://www.lao.ca.gov)

Legislative Analyst Office, *The 2018/19 Budget: California's Fiscal Outlook*, Assessed March 2, 2018

<sup>8</sup> <http://www.ebudget.ca.gov/>

State of California, *2018/19 Governors Proposed Budget*, January 10, 2018, Accessed March 1, 2018.

<sup>9</sup> <https://www.bea.gov/newsreleases/national/gdp/gdpnewsrelease.htm>

The U.S. Department of Commerce, Bureau of Economic Analysis, *Gross Domestic Product: fourth Quarter 2017*, Updated January 26, 2018, Accessed March 5, 2018

<sup>10</sup> [https://www.washingtonpost.com/business/economy/the-us-economy-grew-23-percent-in-2017-as-growth-slowed-in-fourth-quarter/2018/01/26/ee7efb56-029a-11e8-bb03-722769454f82\\_story.html?utm\\_term=.7361042e7cbb](https://www.washingtonpost.com/business/economy/the-us-economy-grew-23-percent-in-2017-as-growth-slowed-in-fourth-quarter/2018/01/26/ee7efb56-029a-11e8-bb03-722769454f82_story.html?utm_term=.7361042e7cbb)

The Washington Post, *U.S. economic growth slowed in 2017's fourth quarter*, missing Trump's targets, By Jeff Stein, Published January 26, 2018, Accessed March 6, 2018

<sup>11</sup> [https://www.federalreserve.gov/faqs/economy\\_14424.htm](https://www.federalreserve.gov/faqs/economy_14424.htm)

Federal Reserve, *What is the lowest level of unemployment that the U.S. economy can sustain?*, Last Updated: December 13, 2017, Accessed March 6, 2018

<sup>12</sup> [https://www.federalreserve.gov/faqs/economy\\_14424.htm](https://www.federalreserve.gov/faqs/economy_14424.htm)

Federal Reserve, *What is the lowest level of unemployment that the U.S. economy can sustain?*, Last Updated: December 13, 2017, Accessed March 6, 2018

<sup>13</sup> <https://www.nar.realtor/topics/existing-home-sales>

National Association of Realtors, *Existing- Home Sales*, Accessed March 6, 2018

<sup>14</sup> <https://www.whitehouse.gov/wp-content/uploads/2018/02/budget-fy2019.pdf>

Office of Management and Budget, *An American Budget- President's Budget FY 19 Budget*, Published February 12, 2018

<sup>15</sup> <https://www.congress.gov/115/bills/hr1892/BILLS-115hr1892enr.pdf>  
Congress, Bipartisan Budget Act of 2018 (BBA), Accessed: March 13, 2018

<sup>16</sup> <https://www.congress.gov>  
Congress, Public Law 115- 97


<sup>17</sup> <https://www.cbo.gov/publication/53312>  
Congressional Budget Office, H.R. 1, the Tax Cuts and Jobs Act, November 13 , 2017



**Attachment “2”**  
**AUD 308’s – Budget Adjustment**



## County of Tulare — Auditor Controller Budget Adjustment Form

03/08/18							9/18	8:43 AM		
Date				Document ID Number			Accounting Period	2018		
				RMA			Sherman Dix	624-7030		
				Agency Name			Contact Person	Phone	Extension	
Action** A,C,D	Fund	Dept	Appr #				<u>LEVEL 1 Finish Here</u>	Current Amount	Revised Amount	Inc / Dec Amt
C	012	231	231SSUP						2,169	2,169
C	012	231	231CAP					395,000	392,831	(2,169)
										-
										-
										-
										-
										-
										-
<b>Appropriations Total</b>							<i>Need Not Equal Zero</i>	<b>395,000</b>	<b>395,000</b>	-
Action** A,C,D	Fund	Dept	Appr #	Unit	Object	Rev	<u>LEVEL 2 Start Here</u>	Current Amt	Revised Amount	Inc / Dec Amt
A	012	231	231SSUP	3050	7059				2,169	2,169
C	012	231	231CAP	3050	8154			395,000	392,831	(2,169)
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
<b>Line Total</b>							<i>Must Equal Zero</i>	<b>\$ 395,000</b>	<b>\$ 395,000</b>	<b>\$ -</b>
Reason for Adjustment (To Avoid Correspondence, State Reason in Detail)										
Mid Year Adjustment to cover publishing costs.										
 _____ Affected Dept Head Signature						_____ Other Affected Dept Head Signature				
Checked By: _____							Entered By: _____			
County Executive Office Action: No. _____ Date: _____							Date: _____			
( ) Approved ( ) Disapproved							Distribution: 1: BOS/CAO/Auditor			
By: _____										
Board of Supervisors Action: No. _____ Date: _____										
<b>** Action Codes: A=Add, C=Change, D=Deactivate</b> <b>* Whenever a 93XX account budget is adjusted, a corresponding 94XX account budget must be adjusted in the billing agency, except for ISFs</b> <b>* Whenever a 95XX account budget is adjusted, a corresponding 96XX account budget must be adjusted in the billing agency, and vice versa</b> <b>* Whenever a 97XX account budget is adjusted, a corresponding 98XX account budget must be adjusted in the billing agency, and vice versa</b>										

# County of Tulare — Auditor Controller Budget Adjustment Form

12:03 PM

03/02/18							09/18		2018	
Data				Document ID Number			Accounting Period		Budget Fiscal Year	
				RMA						
				Agency Name			Contact Person	Phone	Extension	
Action** A,C,D	Fund	Dept	Appr #				LEVEL 1 Finish Here	Current Amount	Revised Amount	Inc / Dec Amt
C	014	225	2251SSUP					66,459,880	66,306,880	(153,000)
C	014	225	2251SBEN					12,713,342	12,866,342	153,000
										-
										-
										-
										-
										-
										-
										-
<b>Appropriations Total</b>							<i>Need Not Equal Zero</i>	79,173,222	79,173,222	-
Action** A,C,D	Fund	Dept	Appr #	Unit	Object	Rev	LEVEL 2 Start Here	Current Amt	Revised Amount	Inc / Dec Amt
C	014	225	225SSUP	2300	7066			27,178,663	27,025,663	(153,000)
C	014	225	2251SBEN	2300	6001			8,571,462	8,609,462	38,000
C	014	225	2251SBEN	2300	6005			546,382	661,382	115,000
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
<b>Line Total</b>							<i>Must Equal Zero</i>	\$ 36,296,507	\$ 36,296,507	\$ -

Reason for Adjustment (To Avoid Correspondence, State Reason in Detail)

Mid-Year adjustment (1) CMW IV \$20,000, (1) Property Spec II \$18,000, (4) EH CMW I/II \$115,000

  
Affected Dept Head Signature

Other Affected Dept Head Signature

Checked By: \_\_\_\_\_  
County Executive Office Action: No. \_\_\_\_\_ Date: \_\_\_\_\_  
( ) Approved ( ) Disapproved

Entered By: \_\_\_\_\_  
Date: \_\_\_\_\_  
Distribution: 1: BOS/CAO/Auditor

By: \_\_\_\_\_  
Board of Supervisors Action: No. \_\_\_\_\_ Date: \_\_\_\_\_

\*\* Action Codes: A=Add, C=Change, D=Deactivate  
\* Whenever a 93XX account budget is adjusted, a corresponding 94XX account budget must be adjusted in the billing agency, except for ISFs  
\* Whenever a 95XX account budget is adjusted, a corresponding 96XX account budget must be adjusted in the billing agency, and vice versa  
\* Whenever a 97XX account budget is adjusted, a corresponding 98XX account budget must be adjusted in the billing agency, and vice versa







**AUD-308 - Budget Adjustment Form**

2:40 PM

03/20/2018						9/18		2018	
Date		Document ID Number		Accounting Period				Budget Fiscal Year	
		Health and Human Services Agency		Craig Wundergeim		824-8000		N/A	
		Agency Name		Contact Person		Phone		Extension	

Action** A,C,D	Fund	Dept	Appr #				LEVEL 1 Finish Here	Current Amount	Revised Amount	Inc / Dec Amt
C	019	019	019INTRA					52,877,088	54,260,199	1,383,130
										-
										-
										-
										-
										-
										-
										-
										-
<b>Appropriations Total</b>							<i>Need Not Equal Zero</i>	<b>52,877,088</b>	<b>54,260,199</b>	<b>1,383,130</b>

Action** A,C,D	Fund	Dept	Appr #	Unit	Object	Rev	LEVEL 2 Start Here	Current Amt	Revised Amount	Inc / Dec Amt
A	019	019	019INTRA	4081	9127				910,456	910,456
A	019	019		4081		5025			634,056	(634,056)
A	019	019		4081		9227			276,400	(276,400)
C	019	019	019INTRA	4035	9127			28,264,671	28,676,746	472,674
C	019	019		4035		5025		13,430,668	13,983,242	(472,674)
C	019	019		4010		9227		941,712	1,027,533	(85,811)
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
<b>Line Total</b>							<i>Must Equal Zero</i>	<b>\$ 42,576,451</b>	<b>\$ 45,426,522</b>	<b>\$ (85,811)</b>

*Please list adjustments (to Audit Category, unless State Project or Grant)*

To increase CalWORKs Assistance - County appropriation by \$472,674 due to a slight percentage increase. To increase in Home Support Services revenues from redirected sales tax, vehicle license fees, growth, and accelerated revenues received from 1991 realignment (\$910,456). To increase the Social Services Vehicle License Fee Base (\$582,211).  
 The \$85,811 will add to the Realignment Fund 019 fund balance

\_\_\_\_\_  
 Affected Dept Head Signature

\_\_\_\_\_  
 Other Affected Dept Head Signature

Checked By: _____ County Executive Office Action: No. _____ Date: _____ ( ) Approved ( ) Disapproved	Entered By: _____ Date: _____ Distribution: 1: BOS/CAO/Auditor
By: _____ Board of Supervisors Action: No. _____ Date: _____	

\*\* Action Codes: A=Add, C=Change, D=Deactivate  
 \* Whenever a 93XX account budget is adjusted, a corresponding 94XX account budget must be adjusted in the billing agency, except for 1991  
 \* Whenever a 96XX account budget is adjusted, a corresponding 98XX account budget must be adjusted in the billing agency, and vice versa  
 \* Whenever a 97XX account budget is adjusted, a corresponding 99XX account budget must be adjusted in the billing agency, and vice versa

**AUD-308 - Budget Adjustment Form**

11:43 AM

Mid Year Budget Process				Document ID Number		Accounting Period	2018		
Date				Tulare County Fire Department		Steven Murch	802.9804	Budget Fiscal Year	
				Agency Name		Contact Person	Phone	Extension	
Action** A,C,D	Fund	Dept	Appr #	<b>LEVEL 1 Finish Here</b>			Current Amount	Revised Amount	Inc / Dec Amt
C	013	245	245GS				38,536	60,766	22,236
C	013	245	245SSUP				164,840	214,696	29,856
A	013	245	245SSUP					2,596	2,596
									-
									-
									-
									-
									-
									-
<b>Appropriations Total</b>				<i>Need Not Equal Zero</i>			<b>223,370</b>	<b>278,360</b>	<b>54,990</b>

Action** A,C,D	Fund	Dept	Appr #	Unit	Object	Rev	<b>LEVEL 2 Start Here</b>	Current Amt	Revised Amount	Inc / Dec Amt
C	013	245		2100		4006		435,213	462,413	(27,200)
C	013	245		2100		4030		39,690	44,946	(14,946)
C	013	245		2100		4078			2,743	(2,743)
A	013	245		2100		5537		1	5,487	(5,486)
C	013	245		2200		5479		16,000	19,333	(3,333)
C	013	245		2200		5241		1	18	(14)
A	013	245		2600		5214			1,268	(1,268)
C	013	245	245GS	2100	9011			29,706	42,176	21,476
C	013	245	245GS	2100	9013			16,532	16,704	172
C	013	245	245GS	2100	9021			2,398	2,886	588
C	013	245	245SSUP	2100	7036			12,000	19,793	7,793
C	013	245	245SSUP	2100	7036			127,789	136,653	8,273
C	013	245	245SSUP	2100	7074			2,500	3,636	1,025
C	013	245	245SSUP	2154	7036			690	909	409
C	013	245	245SSUP	2160	7065			40,090	42,662	2,962
A	013	245	245SSUP	2200	7004				3,252	2,252
C	013	245	245SSUP	2200	7006			3,060	11,466	9,406
A	013	245	245SSUP	2200	7021				644	644
<b>Line Total</b>							<i>Must Equal Zero</i>	<b>\$ 704,585</b>	<b>\$ 814,565</b>	<b>\$ -</b>

Reason for Adjustment (To Avoid Circumvention, State Reason in Detail):  
 Mid Year Budget Adjustments  
 Contact Steven Murch with any questions - 559.802.9804 sdmurch@co.tulare.ca.us  
 AUD 308 will adjust revenues and expenses to reflect increase in revenues received in Property Taxes and increase in maintenance and communication expenses.

\_\_\_\_\_  
 Affected Dept Head Signature

\_\_\_\_\_  
 Other Affected Dept Head Signature

Checked By: \_\_\_\_\_  
 County Executive Office Action: No. \_\_\_\_\_ Date: \_\_\_\_\_  
 ( ) Approved ( ) Disapproved

Entered By: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Distribution: 1: BOS/CAO/Auditor

By: \_\_\_\_\_  
 Board of Supervisors Action: No. \_\_\_\_\_ Date: \_\_\_\_\_

\*\* Action Codes: A=Add, C=Change, D=Deactivate  
 \* Whenever a 93XX account budget is adjusted, a corresponding 94XX account budget must be adjusted in the billing agency, except for 13.Fc  
 \* Whenever a 95XX account budget is adjusted, a corresponding 96XX account budget must be adjusted in the billing agency, and vice versa  
 \* Whenever a 97XX account budget is adjusted, a corresponding 98XX account budget must be adjusted in the billing agency, and vice versa









**AUD-308 - Budget Adjustment Form** 12:26 PM

03/01/18		08/18	2018
Date	Document ID Number	Accounting Period	Budget Fiscal Year
RMA		PATRICK GROVER	624-7062
Agency Name		Contact Person	Phone
		Extension	

Action** A,C,D	Fund	Dept	Appr #	<u>LEVEL 1 Finish Here</u>	Current Amount	Revised Amount	Inc / Dec Amt
C	Z70	Z70	Z70INTRA		14,432	16,432	2,000
C	Z80	Z80	Z80INTRA		67,015	73,015	6,000
C	Z90	Z90	Z90INTRA		14,650	17,650	3,000
C	Z90	Z90	Z90SSUP		67,657	77,657	10,000
C	798	798	798		658,052	696,052	38,000
							-
							-
							-

**Appropriations Total** *Need Not Equal Zero* 821,806      880,806      59,000

Action** A,C,D	Fund	Dept	Appr #	Unit	Object	Rev	<u>LEVEL 2 Start Here</u>	Current Amt	Revised Amount	Inc / Dec Amt
C	Z70	Z70	Z70INTRA	2000	9327			10,111	12,111	2,000
C	Z80	Z80	Z80INTRA	2000	9327			12,694	18,694	6,000
C	Z90	Z90	Z90INTRA	2000	9327			9,576	12,576	3,000
C	Z90	Z90	Z90SSUP	2000	7043				10,000	10,000
C	798	798	798	2000	7021			41,990	43,460	1,470
C	798	798	798	2000	7059			1,600	2,631	1,031
C	798	798	798	2000	7081			13,500	16,290	2,790
C	798	798	798	2000	7418				3,000	3,000
C	798	798	798	2000	9306			8,558	12,053	3,495
C	798	798	798	2000	9316				1,699	1,699
C	798	798	798	2000	9321				74	74
C	798	798	798	2000	9327				24,441	24,441
										-
										-

**Line Total** *Must Equal Zero* \$ 98,029      \$ 157,029      \$ 59,000

Reason for Adjustment (To Avoid Correspondence, State Reason in Detail)

MID-YEAR BUDGET REQUEST  
**Increase budget to cover emergency repairs and administrative costs.**

 Affected Dept Head Signature	Other Affected Dept Head Signature
Checked By: _____ County Executive Office Action: <input type="checkbox"/> No <input type="checkbox"/> Date: _____ ( <input type="checkbox"/> ) Approved ( <input type="checkbox"/> ) Disapproved	Entered By: _____ Date: _____ Distribution: 1: BOS/CAO/Auditor
By: _____ Board of Supervisors Action: <input type="checkbox"/> No <input type="checkbox"/> Date: _____	

\*\* Action Codes: A=Add, C=Change, D=Deactivate  
 \* Whenever a 93XX account budget is adjusted, a corresponding 94XX account budget must be adjusted in the billing agency, except for ISFs  
 \* Whenever a 95XX account budget is adjusted, a corresponding 96XX account budget must be adjusted in the billing agency, and vice versa  
 \* Whenever a 97XX account budget is adjusted, a corresponding 98XX account budget must be adjusted in the billing agency, and vice versa

**Attachment "3"**  
**Personnel Resolution**





Add, Delete, Reclassify or Amend	Funded Pay Periods	Job Code	Class Title	New Job Code	New Class Title	No. of Pos.	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Add	7	* 000230	Account III			1	1	776		030300	030-2800
Delete	7	074830	County Financial Technician II			1	1	723	05380	030300	030-2800
Reclass	7	001820	Analyst - Staff Services II	* 001833	Analyst - Staff Services I-III	1	1	706	06389	030300	030-2510
Delete	7	074830	Financial Technician II			1	1	723	05780	030400	030-3000
Add	7	004852	Attorney, Civil V-N			1	1	098		080000	080-2150
Delete	7	074933	Paralegal III-K			1	1	980	05792	080000	080-2150
Delete	7	074933	Paralegal III-K			1	1	980	05808	080000	080-2150
Reclass	7	001602	Director Capital Projects & Facilities	081100	Capital Projects Facilities Manager	1	1	805	09841	086000	086-3100
Delete	7	047100	Systems & Procedure Supervisor					124	00465	100000	100-3200
Delete	7	000730	Administrative Services Officer III					248	06488	100000	100-3200
Delete	6***	087720	Graphics Specialist						06945	100000	100-3200
Add	7	* 001830	Analyst - Staff Services III			1	1	706		210000	210-1210
Delete	7	074920	Paralegal II			1	1	730	05997	210000	210-1210
Delete	7	074920	Paralegal II			1	1	730	05799	210000	210-1210
Reclass	7	000210	Account I	* 000230	Account III	1	1	776	06668	210000	210-1210
Reclass	7	000720	Administrative Services Officer II	* 000730	Administrative Services Officer I-III	1	1	248	03957	210000	210-1210
Add	7	011940	Construction & Maintenance Worker IV			1	1	329		225000	225-2300
Add	7	076520	Property Specialist II			1	1	882		225000	225-2300

Effective date 04/01/2018 (PP 9)

\*\*\*Effective date 04/15/2018 (PP10)

**Attachment "4"**

**Class Specification, Class Designations and Compensation  
Resolution**

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

**IN THE MATTER OF NEW OR AMENDED ) Resolution No. 2018-  
CLASS SPECIFICATIONS, CLASS ) Agreement No.  
DESIGNATIONS AND COMPENSATION )**

Upon Motion of Supervisor (Name), seconded by Supervisor (Name), the following was adopted by the Board of Supervisors, at an official meeting held March 20, 2018 by the following vote:

Ayes:  
Noes:  
Abstain:  
Absent:

Attest: Michael C. Spata  
County Administrative Officer/  
Clerk, Board of Supervisors

By: \_\_\_\_\_  
Deputy Clerk

\* \* \* \* \*

**Adopt the following new or amended class specifications, class designations, and compensation effective April 1, 2018:**

**Account Clerk I**, Item No. 000100, Salary Grade: 540 (\$32,797 annual Step 5), Bargaining Unit 01 , Competitive Service, Probation Period: 13 pay periods.\*

**Account Clerk I-K**, Item No. 000103, Salary Grade: 097 (\$32,800 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Account Clerk II**, Item No. 041500, Salary Grade: 153 (\$36,216 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Account Clerk II-K**, Item No. 041503, Salary Grade: 117 (\$36,219 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Account Clerk III**, Item No. 041530, Salary Grade: 542 (\$40,208 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Account Clerk-Principal**, Item No. 035500, Salary Grade: 170 (\$42,043 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*\*

**Account Clerk-Supv**, Item No. 045400, Salary Grade: 165 (\$40,007 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*\*

**Appraiser I**, Item No. 002110, Salary Grade: 263 (\$61,646 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 26 pay periods.

**Appraiser II**, Item No. 002120, Salary Grade: 747 (\$69,442 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods.

**Appraiser III**, Item No. 002230, Salary Grade: 750 (\$76,724 annual Step 5), Bargaining Unit 03, Competitive Service, Probation Period: 13 pay periods.

**Attorney-Sup, Child Support**, Item No. 081452, Salary Grade: 277 (\$127,305 annual Step 5), Bargaining Unit 20, Non-Competitive Service, At-Will

**Civil Office Assistant I**, Item No. 058510, Salary Grade: 311 (\$31,071 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant I-B**, Item No. 058511, Salary Grade: 981 (\$32,623 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant II**, Item No. 058520, Salary Grade: 661 (\$34,311 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant II-B**, Item No. 058521, Salary Grade: 982 (\$36,027 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant III**, Item No. 058530, Salary Grade: 665 (\$37,140 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant III-B**, Item No. 058531, Salary Grade: 983 (\$39,777 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Civil Office Assistant - Supv**, Item No. 058400, Salary Grade: 485 (\$45,742 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Coding Specialist**, Item No. 005700, Salary Grade: 269 (\$61,718 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**County Financial Technician I**, Item No. 074810, Salary Grade: 720 (\$36,216 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**County Financial Technician I-Payroll**, Item No. 074815, Salary Grade: 906 (\$34,645 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.

**County Financial Technician II**, Item No. 074820, Salary Grade: 723 (\$39,974 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**County Financial Technician II-Payroll**, Item No. 074825, Salary Grade: 907 (\$38,202 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**County Financial Technician III**, Item No. 074830, Salary Grade: 643 (\$46,178 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Custodial Service Manager**, Item No. 041800, Salary Grade: B06 (\$78,632 - \$117,947 Range), Bargaining Unit 19, Non-Competitive Service, At-Will.

**Custodial Supervisor**, Item No. 013700, Salary Grade: 210 (\$45,065 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*\*

**Custodial Worker**, Item No. 013820, Salary Grade: 809 (\$30,474 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods.\*

**Custodial Worker - Lead**, Item No. 013930, Salary Grade: 826 (\$35,363 annual Step 5), Bargaining Unit 02, Competitive Service, Probation Period: 13 pay periods.\*

**Laboratory Assistant I**, Item No. 027210, Salary Grade: 126 (\$29,840 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Laboratory Assistant II**, Item No. 027220, Salary Grade: 721 (\$33,901 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Legal Office Assistant I**, Item No. 027810, Salary Grade: 824 (\$30,902 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant II**, Item No. 027820, Salary Grade: 822 (\$34,126 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant III**, Item No. 027830, Salary Grade: 829 (\$37,673 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant III-K**, Item No. 027833, Salary Grade: 118 (\$37,676 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant IV**, Item No. 027840, Salary Grade: 274 (\$41,439 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Legal Office Assistant - Supv**, Item No. 046500, Salary Grade: 835 (\$45,143 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant I**, Item No. 042410, Salary Grade: 785 (\$30,766 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant II**, Item No. 042420, Salary Grade: 796 (\$33,975 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant III**, Item No. 042430, Salary Grade: 815 (\$37,510 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Medical Office Assistant, Supv**, Item No. 042400, Salary Grade: 878 (\$45,295 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Milk Technician I**, Item No. 032210, Salary Grade: 721 (\$33,901 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Milk Technician II**, Item No. 032220, Salary Grade: 168 (\$39,330 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Milk Technician III**, Item No. 032230, Salary Grade: 265 (\$45,462 annual Step 5), Bargaining Unit 06, Competitive Service, Probation Period: 13 pay periods.

**Office Assistant II**, Item No. 033320, Salary Grade: 824 (\$30,903 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant II K**, Item No. 033323, Salary Grade: 311 (\$31,070 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant II K B**, Item No. 033324, Salary Grade: 659 (\$32,623 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant III**, Item No. 033330, Salary Grade: 822 (\$34,124 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.

**Office Assistant III K**, Item No. 033333, Salary Grade: 661 (\$34,310 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant III K B**, Item No. 033334, Salary Grade: 663 (\$36,028 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant IV**, Item No. 033340, Salary Grade: 276 (\$37,534 annual Step 5), Bargaining Unit 01, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant IV K**, Item No. 033343, Salary Grade: 280 (\$37,742 annual Step 5), Bargaining Unit 21, Competitive Service, Probation Period: 13 pay periods.\*

**Office Assistant, Supv**, Item No. 082300, Salary Grade: 281 (\$39,102 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.\*

**Solid Waste Manager**, Item No. 044500, Salary Grade: 600 (\$96,865 annual Step 5), Bargaining Unit 19, Non-Competitive Service/At-Will.

**Veterans Services Officer**, Item No. 049000, Salary Grade: 212 (\$64,590 annual Step 5), Bargaining Unit 07, Competitive Service, Probation Period: 13 pay periods.

**Veterans Services Representative**, Item No. 049100, Salary Grade: 182 (\$44,960 annual Step 5), Bargaining Unit 04, Competitive Service, Probation Period: 13 pay periods.



\*Compensation shown includes 2% equity effective the first pay period following adoption by the Board of Supervisors.

\*\*Compensation shown includes 5% equity effective the first pay period following adoption by the Board of Supervisors.

Action	Effective Pay Period	Job Code	Class Title	Percentage Amount	No. of Pos	Pos. FTE	Grade	Position Number(s)	Dept ID	Job Cost Dist. No.
Salary Increase	9		Office Assistant II	2%						
Salary Increase	9		Office Assistant II K	2%						
Salary Increase	9		Office Assistant II K B	2%						
Salary Increase	9		Office Assistant III	2%						
Salary Increase	9		Office Assistant III K	2%						
Salary Increase	9		Office Assistant III K B	2%						
Salary Increase	9		Office Assistant IV	2%						
Salary Increase	9		Office Assistant IV K	2%						
Salary Increase	9		Supervising Office Assistant	2%						
Salary Increase	9		Medical Office Assistant I	2%						
Salary Increase	9		Medical Office Assistant II	2%						
Salary Increase	9		Medical Office Assistant III	2%						
Salary Increase	9		Medical Office Assistant Supervising	2%						
Salary Increase	9		Civil Office Assistant III	2%						
Salary Increase	9		Civil Office Assistant III B	2%						
Salary Increase	9		Civil Office Assistant -Supervising	2%						
Salary Increase	9		Legal Office Assistant II	2%						
Salary Increase	9		Legal Office Assistant III	2%						
Salary Increase	9		Legal Office Assistant III K	2%						
Salary Increase	9		Legal Office Assistant IV	2%						
Salary Increase	9		Supervising Legal Office Assitant	2%						
Salary Increase	9		Account Clerk I	2%						
Salary Increase	9		Account Clerk I K	2%						
Salary Increase	9		Account Clerk II	2%						
Salary Increase	9		Account Clerk II K	2%						
Salary Increase	9		Supervising Account Clerk	5%						
Salary Increase	9		Principal Account Clerk	5%						
Salary Increase	9		County Financial Technician II	2%						
Salary Increase	9		County Financial Technician II - Payroll	2%						
Salary Increase	9		County Financial Technician III	2%						
Salary Increase	9		Custodial Worker II	2%						
Salary Increase	9		Custodial Worker III	2%						
Salary Increase	9		Supervising Custodial Worker	5%						

# **ACCOUNT CLERK I**

## **County of Tulare**

### **DEFINITION**

To perform varied clerical bookkeeping work in maintaining budgets or fund accounts requiring adjusting entries and encumbrance procedures or maintaining cost accounts; and to do related statistical work. This is the entry level to the Account Clerk Series. Incumbents of positions allocated to this class normally work under close and continuous supervision performing a group of repetitive or closely related duties according to established procedures. Changes in procedures or exceptions to rules are explained in detail as they arise. Account Clerk I's are normally considered to be in a training status, and as assigned responsibility and breadth of knowledge increase with experience, may reasonably expect to be promoted to the next higher class of Account Clerk II.

### **SUPERVISION RECEIVED AND EXERCISED**

A Supervising Account Clerk or other higher-level departmental personnel provide general direction; may receive indirect lead supervision from Account Clerk III Level.

### **DUTIES**

DUTIES may include, but are not necessarily limited to:

Maintain a variety of financial records.

Prepare financial reports.

Post expenditures, receipts or other data to appropriate ledgers or accounts.

Calculate payroll and maintain withholding and contribution records.

Reconcile bank statements.

Maintain running balances of accounts and fund ledgers.

Prepare trial balances.

Make adjusting entries.

Distribute costs to appropriate accounts.

Check and verify expenses on a variety of bills.

Read, check for completeness and accuracy and compare information on different reports, lists and forms.

May type documents, reports, lists and forms involving departmental transactions.

May perform a variety of general clerical duties in maintaining records and preparing reports.

May use automated office equipment.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Basic bookkeeping procedures.
- Intermediate math.
- U.S. monetary system.

**Skill/Ability to:**

- Write and print clearly, uniformly and legibly.
- Accurately post figures to various ledgers, documents and records.
- Proofread for errors in numbers, grammar and spelling.
- Read and compare information in reports, memos, lists and forms.
- Reconcile work daily.
- Deal tactfully with the public and other employees.
- Organize work in proper step-by-step order.
- Remain flexible to changes in workloads and stress of meeting deadlines.
- Follow verbal and written instructions.

Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles and behaviors of both clients and co-workers.

Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.

**Education:**

- Equivalent to completion of the twelfth grade.

**Experience:**

- One year of general clerical bookkeeping experience.

**Equivalencies:**

- **OR** completion of an approved full charge bookkeeper program or other bookkeeping-office support program from an accredited business/community college or adult school.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, an appropriate, valid California driver's license.

**DESIRABLE EMPLOYMENT STANDARDS** (if applicable)

Collect, organize, analyze information and draw valid conclusions.

Compile and interpret statistics on various records.

Type various forms and correspondence accurately.

Use computers and other automated office equipment.

Apply mathematical schedules in computing rates, bail and fee charges.

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01

[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

Supplemental Information

Overtime Status:

Probation:

BU:



## **ACCOUNT CLERK II**

### **County of Tulare**

#### **DEFINITION**

To perform difficult or complex bookkeeping. This is the journey level class in the Account Clerk series. Positions in this class may be flexibly staffed and are normally filled by advancement from the lower level of Account Clerk I, or, when filled from outside the County service, require prior general bookkeeping experience. An Account Clerk II works under general supervision and, within a framework of established procedures, is expected to perform a wide variety of specialized and general bookkeeping duties with only occasional instruction or assistance. Work is normally reviewed only on completion and for overall results.

#### **SUPERVISION RECEIVED AND EXERCISED**

General direction is provided by a Supervising Account Clerk or other higher level departmental personnel.

#### **DUTIES**

may include, but are not necessarily limited to:

Perform difficult or complex clerical bookkeeping work.

Make decisions regarding classification of source documents.

Maintain a variety of detailed financial records.

Analyze and interpret accounts and records.

Assist with posting and encumbrance procedures.

Maintain adjusting and closing entries and prepare trial balances.

Analyze and reconcile financial accounts and records.

Prepare claims for payment.

Complete difficult computations.

Provide information on various departmental procedures and functions.

Work with other departments in the preparation of payrolls and account payable expenditures.

May provide lead supervision to and train unit personnel.

May use personal computers and related automated equipment.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

#### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Double and single entry bookkeeping methods.
- Procedures to receive and disburse funds.
- Encumbrance procedures.
- Methods and procedures used in financial and statistical ledger systems.
- Bookkeeping terminology.
- United States monetary system.
- Numerical and alphabetical filing systems.

**Skill/Ability to:**

- Perform difficult bookkeeping work including preparing and reconciling financial reports, computing tax corrections and making adjusting and closing entries.
- Read, interpret and analyze financial and fiscal documents, accounts and records.
- Define problems, research and collect information, establish facts and develop appropriate conclusions.
- Add, subtract, multiply and divide whole numbers, decimals, fractions and percentages.
- Record information legibly and with technical accuracy.
- Proofread for spelling, number and typing errors.
- Alphabetize, file and maintain various financial and fiscal records.
- Prepare financial documents for payment.
- Retain and recall factual information.
- Follow complex verbal and written instructions.
- Communicate with people of various educational and socioeconomic backgrounds.
- Be patient, tactful and courteous with others.
- Convey written and verbal instructions clearly and concisely.
- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles and behaviors of both clients and co-workers.

- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.

**Education:**

- Equivalent to completion of the twelfth grade.

**Experience:**

Two years of general bookkeeping work.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, an appropriate, valid California driver's license.

**DESIRABLE EMPLOYMENT STANDARDS (if applicable)**

Data entry and/or inquiry procedures.

Legal descriptions of property.

California Revenue and Taxation Codes.

Type 45 words per minute.

Read and interpret technical material such as legal documents and computer printouts.

Make difficult adjusting and closing entries.

Use computers and other related automated equipment.

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01

[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

Supplemental Information

Overtime Status:

Probation:

BU:

## **ACCOUNT CLERK III**

### **County of Tulare**

#### **DEFINITION**

This is the advanced journey or indirect lead supervisory level class in the Account Clerk series. This class is distinguished from the Account Clerk II by the degree of difficulty in assignments given, comprehensive knowledge in the subject matter and accounting functions involved, potential consequence of error, and degree of independent decision making. Incumbents may also be responsible providing lead and/or indirect lead supervision of a small group of Account Clerk Staff. Positions in this class may be flexibly staffed and are normally filled by advancement from the lower level of Account Clerk II. This classification is a promotional opportunity to be filled by employees in regular status.

#### **SUPERVISION RECEIVED AND EXERCISED**

General direction is provided by a Supervising Account Clerk or other higher level departmental personnel.

Responsibilities may include indirect lead supervision of Account Clerk I and II Levels.

#### **DUTIES**

may include, but are not necessarily limited to:

Perform the most difficult or complex clerical bookkeeping work.

Make independent decisions regarding classification of source documents.

Maintain a variety of detailed financial records.

Analyze and interpret accounts and records.

Assist with posting and encumbrance procedures.

Maintain adjusting and closing entries and prepare trial balances.

Analyze and reconcile financial accounts and records.

Prepare claims for payment.

Complete the most difficult computations.

Provide information on various departmental procedures and functions.

Work with other departments in the preparation of payrolls and account payable expenditures.

May provide lead supervision to and train unit personnel.

May use personal computers and related automated equipment.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

#### **MINIMUM QUALIFICATIONS**

County of Tulare  
Account Clerk III

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Double and single entry bookkeeping methods.
- Procedures to receive and disburse funds.
- Encumbrance procedures.
- Methods and procedures used in financial and statistical ledger systems.
- Bookkeeping terminology.
- United States monetary system.
- Numerical and alphabetical filing systems.

**Skill/Ability to:**

- Perform the most difficult bookkeeping work including preparing and reconciling financial reports, computing tax corrections and making adjusting and closing entries.
- Read, interpret and analyze financial and fiscal documents, accounts and records.
- Define problems, research and collect information, establish facts and develop appropriate conclusions.
- Add, subtract, multiply and divide whole numbers, decimals, fractions and percentages.
- Record information legibly and with technical accuracy.
- Proofread for spelling, number and typing errors.
- Alphabetize, file and maintain various financial and fiscal records.
- Prepare financial documents for payment.
- Retain and recall factual information.
- Follow complex verbal and written instructions.
- Communicate with people of various educational and socioeconomic backgrounds.
- Be patient, tactful and courteous with others.
- Convey written and verbal instructions clearly and concisely.

**Education:**

- Equivalent to completion of the twelfth grade.



**Experience:**

Three years of complex and technical general bookkeeping experience, which demonstrates a high level of independent decision-making. At least two years of the experience must be as an Account Clerk II within the hiring department.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, an appropriate, valid California driver's license.

**DESIRABLE EMPLOYMENT STANDARDS (if applicable)**

Data entry and/or inquiry procedures.

Legal descriptions of property.

California Revenue and Taxation Codes.

Type 45 words per minute.

Read and interpret technical material such as legal documents and computer printouts.

Make difficult adjusting and closing entries.

Use computers and other related automated equipment.

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01  
[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

**Supplemental Information**

Overtime Status:

Probation:

BU:

# **SUPERVISING ACCOUNT CLERK**

## **County of Tulare**

### **DEFINITION**

To plan, organize, and direct the work of a clerical accounting unit; and to perform the more complex account clerk work.

### **DISTINGUISHING CHARACTERISTICS**

Supervising Account Clerk is the first full supervisory level in the Account Clerk series. The next lower class of Account Clerk III is the highest journey level and may supervise or act as lead worker over a small group of clerks performing varied account clerk work. The Account Clerk III may act as an assistant supervisor. The level of positions is determined by the difficulty and complexity of the assignment as demonstrated by the responsibility for one or more account clerk functions, the independence of action in making decisions, and solving problems in such areas as account clerk services, office management, and responsibility for the work of others.

### **SUPERVISION RECEIVED AND EXERCISED**

General supervision is provided by a Principal Account Clerk or other higher level departmental personnel.

Responsibilities include direct supervision of lower level account clerk staff.

### **DUTIES**

may include, but are not necessarily limited to:

Plan, organize, assign, coordinate and supervise the work of a group of Account Clerks engaged in the maintenance of financial and statistical records.

Develop and implement new forms and office procedures.

Coordinate fiscal unit activities and maintain an even flow of work.

Train employees and evaluate their performance; take or recommend appropriate disciplinary actions.

May assist with selection of subordinate Account Clerk staff.

May use personal computers and related automated equipment.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Business arithmetic and accounting procedures.
- Filing and control systems.
- Principles and methods of statistical and financial accounting work.

Supervisory practices and training concepts.

**Skill/Ability to:**

- Perform a variety of difficult Account Clerk work.
- Gather and analyze data and compile various financial and statistical reports.
- Develop and implement new policies and procedures.
- Maintain effective working relationships with other employees, agencies, and the public.
- Lay out complex work assignments to fit the capabilities of subordinate staff.
- Supervise the work of others.
- Retain and recall information.
- Adjust to changes in workload and stress of meeting deadlines.
- Read and interpret complex financial documents, Federal, State and local laws and regulations.

**Education:**

- Equivalent to completion of the twelfth grade.

**Experience:**

Four years of experience in account clerk work involving financial record keeping including at least one year in a supervisory capacity.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, an appropriate, valid California driver's license.

**DESIRABLE EMPLOYMENT STANDARDS (if applicable)**

Government accounting regulations for Federal and State funded programs.

Use of a computer and/or a terminal in the maintenance of accounting records.

Interviewing techniques.

County of Tulare  
Supervising Account Clerk

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01  
[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

Supplemental Information

Overtime Status:

Probation:

BU:

**PRINCIPAL ACCOUNT CLERK**  
County of Tulare

**DEFINITION**

To perform a variety of complex and difficult clerical accounting work involved in keeping accounts and other complex financial and statistical records for a large unit or function of a department.

**SUPERVISION RECEIVED AND EXERCISED**

General direction is provided by an Accountant I/II/III or other higher level departmental personnel.

Responsibilities include direct supervision of account clerk personnel.

**DUTIES** may include, but are not necessarily limited to:

Plan and direct activities necessary to keep accounts and other financial records for a large unit or primary function of a department.

Assign, supervise and evaluate the work of subordinate staff.

Assist with the selection and training of new accounting and clerical personnel.

Prepare accounting reports; analyze and interpret accounts and financial records.

Maintain accounting records such as general subsidiary ledgers, budget and expenditure, payroll, accounts receivable and payable.

Oversee the processing of a variety of claims and applications.

Answer telephone and in-person inquiries providing information on various departmental procedures and functions.

May use personal computers or main frame terminals.

Perform related duties as assigned. (Essential duties may vary from position to position within this classification. Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**NECESSARY EMPLOYMENT STANDARDS**

**Knowledge of:**

Double entry bookkeeping principles and procedures.

General clerical office methods and procedures.

**Skill/Ability to:**

Communicate verbally to explain and interpret technical accounting information to others.



County of Tulare  
PRINCIPAL ACCOUNT CLERK  
Page 2

Write clear, concise and grammatically correct reports, memos and correspondence.

Read and interpret legal documents including government codes and agreements.

Be patient, tactful and courteous in dealing with employees and the public.

Research, collect and organize material into a manageable form.

Give oral and written instructions.

Identify and solve problems.

Add, subtract, multiply and divide whole numbers, fractions, decimals and percentages.

Supervise, train, and evaluate employees.

Plan, organize and coordinate work activities.

Education and Experience:

Any combination of education and experience that could likely provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Education:

Equivalent to completion of the twelfth grade.

Experience:

Four years of responsible experience in keeping or reviewing accounting records, including two years in a supervisory capacity.

DESIRABLE EMPLOYMENT STANDARDS

Knowledge of:

Governmental accounting and related laws and regulation.

Skill/Ability to:

Operate computers and related automated equipment.

License or Certificate:

Possession of, or ability to obtain, an appropriate, valid California driver's license.

# **APPRAISER I**

## **County of Tulare**

### **DEFINITION**

Appraise real property for ad valorem tax assessment purposes.

### **DISTINGUISHING CHARACTERISTICS**

At each successive level, incumbents are expected to demonstrate greater initiative, self-direction, independent judgment and conflict resolution with less supervision than preceding levels. This is the entry level for the appraisal series. Under supervision, the Appraiser I performs routine appraiser duties estimating market values of real property in a timely manner using the cost, income and sales comparison approaches for assessment purposes, provides public service regarding real property inquiries, and performs related work as assigned. When progress warrants, routine office and field duties are assigned on an independent basis. Appraiser I's are expected to progress toward Appraiser II qualifications in a 12-month period and obtain State Board of Equalization certification. Incumbents must qualify for a temporary Appraiser Certificate prior to employment.

### **SUPERVISION RECEIVED AND EXERCISED**

Immediate supervision is provided by the Appraiser IV or higher level management position within the department. Lead supervision may be provided by an Appraiser III.

### **DUTIES**

may include but are not necessarily limited to:

Collects and reviews sales information for similar properties and determines market values.

Determines proper allocation of values to land and improvements as well as land residual values for equity among contiguous parcels.

Examines new and existing single family homes, multi-family residential, new residential tracts, and mobile homes for types and quality of construction; classifies structures according to shape, size, types of construction and estimated costs.

County of Tulare  
Appraiser I

Reads and interprets blueprints, measures improvements and makes scale drawings.

Creates appraisal records with complete description of improvements and new land records when there are changes due to lot splits or combinations.

Contacts property owners, realtors, builders, and municipal planning offices to gather information pertaining to factors which affect market values.

Inspects structures that have been affected by additions and major/minor remodeling improvements.

Inspects and draws value conclusions and complete appraisals on structures affected by calamities such as fires, floods, landslides, and earthquakes.

Provides information to taxpayers or their agents regarding assessments and the appraisal/assessment process that includes the informal review process and the formal appeals procedures; and investigates taxpayer complaints in the office or on site visits to provide resolutions.

May appear before the Assessment Appeals Board as an expert witness. .

May assist with planning, assigning and overseeing the work of other employees.

May assist with training and providing technical advice to other employees.

May be required to assist in any office and departmental needs or requirements.

## County of Tulare Appraiser I

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

#### **Knowledge of:**

- Mathematics, including algebra, geometry and basic arithmetic
- Basic statistical concepts and terminology
- Basic principles of economics
- Computer usage and applications

#### **Skill/Ability to:**

- Learn to interpret data and apply statistical techniques to all types of property appraisals
- Draw sketches of improvements to scale
- Keep accurate and detailed records
- Gather, evaluate and transmit information; prepare and present oral and/or written reports
- Understand the laws, rules, regulations, and court decisions affecting the appraisal of all types of property
- Establish and maintain cooperative working relationships with those contacted in the course of work
- Represent department with professionalism and confidence.

County of Tulare  
Appraiser I

- Relate to the public with patience, courtesy and fairness
- Increase knowledge and learn new skills to enhance job performance and abilities

Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles and behaviors of both clients and co-workers.

Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.

**Education:**

- Possession of a bachelor's degree that is acceptable within the United States' accredited college or university system preferably with major course work in Business, Economics, Real Estate or related fields.

**Equivalencies:**

A combination of education and relevant experience in accordance with Property Tax Rule 283 may be qualifying.

**LICENSE OR CERTIFICATE**

Ability to obtain a temporary Appraiser Certificate issued by the State Board of Equalization.

Possession of, or ability to obtain, a valid California driver's license.

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01  
[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

County of Tulare  
Appraiser I

Supplemental Information

Overtime Status:

Probation:

BU:



## **APPRAISER II**

### **County of Tulare**

#### **DEFINITION**

Appraise real property for ad valorem tax assessment purposes.

#### **DISTINGUISHING CHARACTERISTICS**

This is the journey level for the appraisal series. Under general supervision, the Appraiser II evaluates and determines value of real property using the cost, comparative sales and income approaches; determines the replacement costs of new construction, provides public service regarding real property inquiries, and performs related work as assigned. Appraiser II is the fully qualified working level capable of appraising agricultural, commercial, industrial, multiple-family residential, and special use properties that may include determining, collecting, and preparing appraisal data for property valuations. These appraisals are typically more difficult than those performed by Appraiser I's by nature of the variety of structures, uses, value influences, appraisal techniques and judgements which must be used.

#### **SUPERVISION RECEIVED AND EXERCISED**

Supervision is provided by the Appraiser IV or higher level management position within the department. Lead supervision may be provided by an Appraiser III.

#### **DUTIES**

may include but are not necessarily limited to:

Collects and reviews sales information for similar properties and determines market values.

Determines proper allocation of values to land and improvements as well as land residual values for equity among contiguous parcels.

Examines new and existing single family homes, multi-family residential, new residential tracts, and mobile homes for types and quality of construction; classifies structures according to shape, size, types of construction and estimated costs.

Reads and interprets blueprints, measures improvements and makes scale drawings.

County of Tulare  
Appraiser II

Creates appraisal records with complete description of improvements and new land records when there are changes due to lot splits or combinations.

Contacts property owners, realtors, builders, and municipal planning offices to gather information pertaining to factors which affect market values.

Inspects structures that have been affected by additions and major/minor remodeling improvements.

Inspects and draws value conclusions and complete appraisals on structures affected by calamities such as fires, floods, landslides, and earthquakes.

Provides information to taxpayers or their agents regarding assessments and the appraisal/assessment process that includes the informal review process and the formal appeals procedures; and investigates taxpayer complaints in the office or on site visits to provide resolutions.

May appear before the Assessment Appeals Board as an expert witness.

May assist with planning, assigning and overseeing the work of other employees.

May assist with training and providing technical advice to other employees.

May be required to assist in any office and departmental needs or requirements.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Methods, practices, and procedures of real property appraisals
- Pertinent structural, economic and environmental factors affecting property values
- Building materials, equipment, fixtures, workmanship, and general construction quality and quantity  
as it applies to all classes of buildings
- Factors affecting depreciation and obsolescence of all types of property appraisals
- Laws, rules, regulations, State Board of Equalization guidelines, and court decisions affecting the  
appraisal of all types of property
- Computer applications including word processing and spreadsheets

**Skill/Ability to:**

- Apply appraisal principles and techniques in the appraisal of varied types of real property including  
but not limited to multi-family, agricultural, commercial, and industrial
- Read and interpret complex or detailed data, policies or legal descriptions, blueprints, maps,  
instruments of conveyance related to properties
- Explain Revenue and Taxation Code sections and Assessor's policies to the general public
- Effectively transition between fieldwork and office work
- Communicate professionally in confrontational situations

County of Tulare  
Appraiser II

- Compose technical reports and correspondence
- Analyze technical problems and prepare comprehensive, clear and concise reports and recommendations
- Establish and maintain cooperative working relationships with those contacted in the course of work
- Represent department with professionalism and confidence

Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles and behaviors of both clients and co-workers.

Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.

**Education:**

- Possession of a bachelor's degree that is acceptable within the United States' accredited college or university system preferably with major course work in Business, Economics, Real Estate or related fields

**Experience:**

- One year of experience in property appraisal for tax or assessment purposes equivalent to an Appraiser I in Tulare County.

**LICENSE OR CERTIFICATE**

Possession of a valid Property Tax Appraiser Certificate issued by the State Board of Equalization.

**DESIRABLE EMPLOYMENT STANDARDS** (if applicable)  
XX

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01  
[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

Supplemental Information

Overtime Status: Exempt

Probation: Six (6) months

BU: 19

## **APPRAISER III**

### **County of Tulare**

#### **DEFINITION**

Under general supervision, the Appraiser III performs difficult and complex real property valuations; serves as lead person on a specialized appraisal crew

#### **DISTINGUISHING CHARACTERISTICS**

Appraiser III is the advanced-journey level class. Incumbents are expected to perform more difficult and complex appraisals of commercial, industrial, agricultural, and special use properties as well as provide training, quality assurance and guidance to lower level appraisers in proper appraisal practices and procedures.

#### **SUPERVISION RECEIVED AND EXERCISED**

Supervision is performed by an Appraiser IV or higher level management position within the department. Responsibilities include lead supervision of appraisal personnel.

#### **DUTIES**

may include, but are not necessarily limited to:

Appraising all types of real property including commercial, industrial, and agricultural uses

Providing quality assurance review of work performed by lower level staff; resolving complex issues related to property assessments

Developing appraisal procedure manuals and training materials that conform to office policies and legal requirements

Conducting special projects and studies as requested

Evaluate employee job performance

Providing formal and on-the-job training to lower level staff including preparation of course outlines and



training aids

Serving as project leader or supervisor during supervisor's absence

May appear before the Assessment Appeals Board as an expert witness

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

#### **Knowledge of:**

- The principles and practices of real property appraisal for tax assessment purposes
- Laws, rules, regulations and court decisions affecting the appraisal of all types of property
- Building materials, equipment, fixtures, workmanship, and general construction quality and quantity as they apply to all classes of buildings, including the sources available for cost and replacement data and factors affecting depreciation and obsolescence for all types of property appraisals
- Computer applications and processing methods to generate, organize and display a variety of spreadsheet and statistical information; knowledge of network real estate software applications and California Revenue and Taxation Code

#### **Skill/Ability to:**

- Apply appraisal principles including the three approaches to value in the appraisal of different types of real property

County of Tulare  
Appraiser III

- Review and analyze workloads and make recommendations
- Analyze and interpret complex statistical and other data, devise logical and supportable conclusions, and formulate sound appraisal guidelines
- Conduct field training and classes for appraisers in the theory and techniques of property appraisal
- Prepare clear and concise reports and make effective oral presentations
- Use self-restraint, good judgement and strategy under stress

Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles and behaviors of both clients and co-workers.

Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.

**Education:**

- Possession of a bachelor's degree that is acceptable within the United States' accredited college or university system preferably with major course work in Business, Economics, Real Estate or related fields. Can also qualify based on "relevant experience" or a combination of education and "relevant experience" in accordance with Property Tax Rule 283 may be qualifying.

**Experience:**

- Two years of progressively responsible experience in real property appraisal while working for a county assessor in California

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, a valid California driver's license.

Possession of a valid appraisal certificate issued by the State Board of Equalization.

County of Tulare  
Appraiser III

[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

Supplemental Information

Overtime Status:

Probation:

BU:

## SUPERVISING CHILD SUPPORT ATTORNEY

[Non-Competitive (At-will)]

County of Tulare

### DEFINITION

To plan, assign and supervise the work of subordinate attorneys in the Department of Child Support Services and personally act as counsel for complex and sensitive child support cases.

### DISTINGUISHING CHARACTERISTICS

This classification is in the non-competitive service of the County and, as such, is appointed by and answers to the Department Head.

In the Department of Child Support Services the Supervising Child Support Attorney is responsible for training and supervision of subordinate attorneys. In addition, the Supervising Child Support Attorney may act as chief trial attorney in the most difficult cases. The Supervising Child Support Attorney is distinguished from the next lower class of Attorney-Senior, Child Support in that the latter has less supervisory responsibility and does work of a less difficult nature.

### SUPERVISION RECEIVED AND EXERCISED

Direction is provided by the Chief Child Support Attorney, Assistant Department Head or Department Head.

Responsibilities include the direct and indirect supervision of attorneys, investigative unit, child support specialists, and clerical staff.

DUTIES may include, but are not necessarily limited to:

Assign and supervise the work of subordinate attorneys handling child support cases.

Assist subordinates in determinations as to child support cases.

Try cases in the Superior Court.

Prepare trial briefs.

Conduct legal research.

Check questions of law.

Advise clients of legal procedures.

Prepare or reply to correspondence concerning child support matters.

Evaluate and prepare critiques of all trial attorney performances.

Interview witnesses.

Appear as counsel at all necessary hearings.

Advise the general public on child support proceedings.

Review and evaluate the more difficult cases.

Prepare and write reports.

Perform related duties as assigned. (Essential duties may vary from position to position within this classification. Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

#### NECESSARY EMPLOYMENT STANDARDS

##### Knowledge of:

Principles and practices of supervision, evaluation and training.

Principles of family, civil, constitutional, and administrative law and their applications.

County of Tulare

SUPERVISING CHILD SUPPORT ATTORNEY

Page 3

Legal research methods.

Trial procedures.

Rules of evidence.

Government Codes.

Skill/Ability to:

Provide training and instruction to staff.

Develop, implement and interpret policies and procedures.

Examine factual data and apply legal principles and precedents.

Make logical presentations of statements of fact, law, and argument.

Prepare motions, pleadings and other legal procedures.

Counsel and advise other attorneys.

Conduct training and orientation programs.

Work cooperatively with individuals.

Education and Experience:



County of Tulare

SUPERVISING CHILD SUPPORT ATTORNEY

Page 4

Any combination of education and experience that could likely provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Experience:

Five years in a public child support agency as an attorney; or six years in the full time practice of law, including four years specializing in family law; and one year performing supervisory responsibilities.

LICENSE OR CERTIFICATE

Active membership in the State Bar of California; possession of, or ability to obtain, an appropriate, valid California driver's license.

## **CODING SPECIALIST**

### **County of Tulare**

#### **DEFINITION**

Evaluates medical and billing records to ensure completeness, accuracy, and compliance with diagnosis coding and billing standards to assure documentation accurately reflects and supports the patient visit, and ensures compliance with legal standards and guidelines; interprets medical information such as diseases or symptoms.

#### **SUPERVISION RECEIVED AND EXERCISED**

General supervision is provided by the Lead Nurse, Administrative Services Officer, Medical Billing Manager or other higher department level staff. Note: Removed Support Srvs Supervisor and added Admin Srvs Officer and Medical Billing Manager.

#### **DUTIES**

Review daily electronic records for compliance.

Evaluate and analyze records and prepare reports, on documentation, coding accuracy and compliance, for review by management and makes recommendations for changes in policies and procedures.

Provides technical guidance to physicians and other departmental staff in identifying and resolving issues or errors that do not conform to approved coding principles/guidelines.

Meets with physicians and other healthcare providers on a regular basis to provide feedback on coding issues. Added duty

Educate and update healthcare providers on coding procedures and changes. Added duty

Educate and advise staff on proper code selection, documentation, procedures, and requirements.

Identify training needs and prepare training materials for Electronic Health Records (EHR).

Prepare and conducts one-on-one and group trainings for physicians, other healthcare providers and support staff to improve skills in the collection and coding of quality health data.

Review bulletins, newsletters, and periodicals, and attend workshops to stay abreast of current issues, trends, and changes in the laws and regulations governing medical record coding and documentation.

Develop and update procedure manuals to maintain standards for correct coding, minimize the risk of fraud and abuse, and optimize revenue recovery.

Identify through focused audits potential operational and/or regulatory issues related to coding, documentation and compliance. Monitor corrective actions for audit review findings. Assist in State and/or Federal financial reviews for accuracy in charging.

County of Tulare  
CODING SPECIALIST

Serve as a Subject Matter Expert (SME) and liaison for other departmental programs for the Electronic Health Records (EHR) system. Added duty.

Use, protect, and disclose patients' protected health information (PHI) only in accordance with Health Insurance Portability and Accountability Act (HIPAA) standards. Added duty.

Perform related duties as assigned. Essential duties may vary from position to position within this classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- International Classification of Diseases (ICD)-9-Clinical Modification(CM)/ICD-10CM and Current Procedural Terminology (CPT) coding guidelines including medical terminology, anatomy and physiology. Note: Updated language underlined.
- Federal, State and local requirements for maintaining health records including HIPAA laws and regulations.
- Medi-Cal and Medicare reimbursement guidelines and compliance audit standards.

**Skill/Ability to:**

- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles and behaviors of both clients and co-workers.
- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Ability to research and analyze data, draw conclusions, and resolve issues.
- Read, interpret, and apply policies, procedures, laws, regulations and medical procedures and terminology.

County of Tulare  
CODING SPECIALIST

- Develop training materials; give group presentations; train staff; exercise independent judgment.
- Prepare reports and related documents.
- Maintain working relationships with physicians and other staff.
- Review the work of others if necessary.
- Appropriately maintain confidentiality of patients' protected health information.
- Ability to work independently with minimal supervision.
- Willingness to be flexible depending upon department and/or physician schedule needs.
- Strong audit, interpersonal, written and oral skills.

**Education:**

- Completion of two years of college in health, mental health, business administration, computer science, or a closely related field. Note: Removed the requirement of Possession of Certified Coding Specialist designation but added specifically named certifications to DESIRABLE QUALIFICATIONS.

**Experience:**

- Three years of experience in medical record coding on a consistent basis or medical billing. Note: Removed the language where experience, on a year for year basis, could be substituted for the educational requirement and listed it under Equivalencies.

**Equivalencies:**

- Demonstrated increasingly responsible and consistent experience in health, mental health, electronic health records or medical billing may be substituted for the educational requirement on a full year for year basis.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, a valid California driver's license.

**DESIRABLE QUALIFICATIONS**

Coding certification through American Academy of Professional Coders (AAPC) or American Health Information Management Association (AHIMA) desirable.

County of Tulare  
CODING SPECIALIST

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01  
[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

Supplemental Information

Overtime Status: Exempt

Probation: Six (6) months

BU: 19

# **CUSTODIAL SERVICES MANAGER**

## **County of Tulare**

### **DEFINITION**

The Custodial Manager plans, organizes, evaluates and directs the operations of the Custodial Services division of General Services for County facilities.

### **SUPERVISION RECEIVED AND EXERCISED**

General direction is provided by the General Services Manager or a higher level management position within the agency. Responsibilities include the direct and indirect supervision of custodial workers and custodial supervisor.

### **DUTIES**

Plan, assign and oversee daily assignments of the Custodial staff for County facilities, including detentions.

Conduct interviews, make hiring recommendations, prepare employee performance evaluations and oversee personnel management of time cards, leave requests and meetings.

Oversee planning, development and coordination of training and cross training of Custodial Workers.

Develop and implement employee in-service training programs in proper methods, procedures, and safety practices.

Plan and develop emergency response protocols for hazardous material handling. i.e. bodily fluids, human waste, communicable parasites.

Supervise and train employees in custodial methods of safe use and storage of equipment, proper storage of chemicals and ergonomically correct techniques.

Maintain current Safety Data Sheets (SDS) sheets for all chemicals, solvents, and cleaning supplies in each facility.

Establish goals and priorities for the Division; provide direction on these goals and priorities to Custodial Workers.

Conduct regular inspections of facilities to determine if County standards of cleanliness are achieved and correct deficiencies.

Notify Facilities upon finding any problem, security hazard or broken fixture within a facility. Work with County departments to ensure optimum efficiency and minimal disruption to County operations.

Provide cost estimates for additional services and new facilities.



County of Tulare  
Custodial Manager

Prepare proposals and administrative reports, make recommendations, and confer with the Agency Director and General Services Manager on policies and procedures relating to the Custodial division.

Prepare and monitor the Custodial budget; including the preparation of the annual budget narratives, personnel requests, and capital asset requests.

Monitor division purchase orders, expenditures and related functions.

Determine and recommend repair, replacement, or purchase of cleaning equipment and supplies.

Maintain the Custodial inventory for all pertinent facilities.

Represent the division in meetings with the Board of Supervisors, County Departments and other agencies.

Present oral and written reports to a variety of partners.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

#### **Knowledge of:**

- Industry standards and work practices used for cleaning surfaces of various material compositions, including fixtures, floors, walls, tile, carpet, and knowledge of the operation of janitorial equipment.
- Principles and techniques of organizational management and supervision.
- Budget preparation, monitoring and analysis.
- Safe work practices.
- Safety regulations and procedures applicable to janitorial work.
- Cost factors relating to equipment such as renting, leasing, or purchasing.

#### **Skill/Ability to:**

- Manage, assign, evaluate and assist employees in performance of duties.

County of Tulare  
Custodial Manager

- Analyze and resolve administrative and operational problems.
- Determine special cleaning needs and inspect work for satisfactory completion.
- Evaluate supplies for least environmental impact i.e. Green supplies.
- Maintain inventory of supplies and equipment.
- Give clear, concise verbal and written instruction.
- Establish and maintain effective working relationship with staff and other agencies within the county.
- Organize and direct workflow to meet changing and fixed deadlines.
- Prepare cost estimates of janitorial services for various types and sizes of buildings.

**Education:**

- Completion of the twelfth grade

**Experience:**

- Four years of increasingly responsible experience in custodial, janitorial, housekeeping or related building cleaning, including two years in a lead or supervisory capacity.

**LICENSE OR CERTIFICATE**

- Possession of, or ability to obtain an appropriate, valid California driver's license.

[Custodial Manager] Job Code: 041800, Res: 12-0748, Approved: 09/18/12  
[Custodial Manager] Job Code: 041800, Res: XX-XXXX, Update: 03/20/18 (MidYr 2018)

**Supplemental Information**

Overtime Status: Exempt

Probation: At-Will

BU: 19

## **CUSTODIAL SUPERVISOR**

### **County of Tulare**

#### **DEFINITION**

The Custodial Supervisor assists management in the planning, assignment and supervision of the activities of the custodial division in maintaining the cleanliness of County facilities.

#### **DISTINGUISHING CHARACTERISTICS**

The Custodial Supervisor is the supervisory level class in the Custodial Services division.

#### **SUPERVISION RECEIVED AND EXERCISED**

General direction is provided by the Custodial Manager or a higher level management position within the agency. Responsibilities include the direct and indirect supervision of custodial workers.

#### **DUTIES**

Determine cleaning needs, schedule activities and assign work areas;

Prepare general plans for accomplishing custodial coverage for County facilities;

Supervise and train employees in custodial methods and safe use of equipment;

Coordinate cleaning activities with department personnel to ensure minimum disruption;

Inspect rooms, halls, offices, storage, restrooms, and work areas for compliance with established cleaning and safety standards;

Report building repair and security needs;

Check, evaluate and order or recommend cleaning equipment and supplies;

Maintain inventory, receive and distribute supplies and equipment;

Keep records pertaining to time, material and performance;

Evaluate work of subordinates;

Interview job applicants and make hiring recommendations;

Monitor janitorial contracts to ensure compliance with contract provisions;

Instruct employees in proper use of equipment, cleaning solutions, and other supplies, and cleaning of buildings;

Keep records;

Verify and sign time cards;

Prepare route worksheets, time cards, and lists of supplies needed

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Math sufficient to add working hours, estimate supplies and inventory records;
- Operation and maintenance of custodial equipment;
- Equipment, materials and proper methods of cleaning large buildings;
- Safety regulations and procedures applicable to custodial work.

**Skill/Ability to:**

- Determine special cleaning needs and inspect work for satisfactory completion;
- Prepare cost estimates of janitorial services for various types and sizes of buildings;
- Recognize problem areas such as work or broken floor tiles and torn carpets;
- Interview and recommend candidates for employment;
- Supervise, schedule, evaluate, discipline and train employees;
- Maintain inventory of supplies and equipment;
- Give clear, verbal and written instructions;
- Establish and maintain effective working relationship with others;
- Coordinate work schedules with other departments to ensure minimum disruption.

**Education:**

- Completion of the twelfth grade

**Experience:**

- Four years of increasingly responsible experience in custodial, janitorial, housekeeping or related building cleaning, including one year in a lead or supervisory capacity.

**LICENSE OR CERTIFICATE**

- Possession of, or ability to obtain an appropriate, valid California driver's license.

[Custodial Supervisor] Job Code: 013700, Res: 93-1146, Approved: 10/1993  
[Custodial Supervisor] Job Code: 013700, Res: XX-XXXX, Update: 03/20/18 (MidYr 2018)

Supplemental Information

Overtime Status: Covered

Probation: 13 pay periods

BU: 07

## **CUSTODIAL WORKER -Lead**

County of Tulare

### DEFINITION

To serve as a lead worker for a unit of Custodial Workers assigned to a specific building or area and to perform complex custodial maintenance.

### SUPERVISION RECEIVED AND EXERCISED

General supervision is provided by the Custodial Supervisor or a higher level management position within the department.

Responsibilities include providing lead supervision to custodial workers.

DUTIES may include, but are not necessarily limited to:

Supervise and perform the custodial maintenance of building, equipment and supplies.

Assign areas to be maintained to custodial workers.

Supervise custodial workers in the sweeping, scrubbing, oiling, polishing and dusting of floors, stairs, furniture, fixtures, equipment, windows, restrooms and other facilities, and assist in the performance of this work.

Inspect buildings and check completed areas for conformance to standards.

Maintain inventory, and requisition and distribute supplies and equipment.

Instruct employees in proper use of equipment, cleaning solutions, and other supplies, and maintenance of buildings.

Keep simple records.

Essential job duties may be assigned that are not listed above but are relative to this job classification.

(Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following:

#### Knowledge of:

- Equipment, materials and proper methods of cleaning and maintaining large buildings.

#### Skill/Ability to:

- Use electronic cleaning equipment such as carpet shampooer, vacuum cleaner and buffer.
- Recognize areas that require special cleaning.
  
- Establish and maintain effective working relationships with others.
  
- Give verbal and written instructions to others employees.
  
- Prepare simple reports.
  
- Inspect buildings to make ensure work is completed.
  
- Read and understand instructions on cleaning supplies and directions on work orders.
  
- Train and evaluate employees.
  
- Keep supply records, requisition and distribute correct amount of supplies to do work.
  
- Observe safe work practices.

#### Education:

- Equivalent to completion of the 12<sup>th</sup> Grade.



County of Tulare

CUSTODIAL WORKER -LeadPage 3

Experience:

- Three years of building maintenance experience.

LICENSE OR CERTIFICATE

Possession of, or ability to obtain an appropriate, valid California driver's license.

DESIRABLE EMPLOYMENT STANDARDS

Knowledge of:

- Building security and safety measures.
- Energy conservation practices such as control of lights in buildings.

Skill/Ability to:

- Select and properly apply the correct cleaning agents for special jobs such as stripping and buffing floors, washing walls and shampooing carpets.

[Custodial Wkr 3] Job Code: 013930, Res: 93-0032, Updated 1993

[Custodial Wkr - Lead] Job Code: 013930 (title change) Res: 18-xxxx, Updated 3/20/18

# **CUSTODIAL WORKER**

## County of Tulare

### DEFINITION

To clean assigned areas in a County facility or building.

### SUPERVISION RECEIVED AND EXERCISED

General supervision is provided by the Custodial Supervisor or a higher level management position within the department. Lead supervision may be provided by a Custodial Worker -Lead.

DUTIES may include, but are not necessarily limited to:

Clean and service offices, laboratories, and restrooms.

Sweep, mop, wax, strip, vacuum, and scrub floors, stairways, and halls.

Vacuum and shampoo carpets.

Dust, polish and wash furniture.

Clean light fixtures, vents, walls, sinks, windows, window shades, blinds, ashtrays, drinking fountains, and utility sinks.

Empty waste receptacles.

Assist in moving and arranging furniture and equipment and setting up rooms for special events.

May make minor non-technical repairs such as replacing lights, adjusting shades or blinds, or adjusting desks and other furniture.

Operate electrical floor polishing machines.

May sweep outside areas and sidewalks.

Check security of building before leaving, locking doors, and turning off lights.

Prepare route worksheets, time cards, and lists of supplies needed.

Keep utility storage area and custodial equipment clean and in good order.

May fuel equipment and auxiliary tanks in a Public Works setting.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the education, training, experience,

County of Tulare  
CUSTODIAL WORKER Page 2

special skills and/or license which are required and equivalent to the following:

Knowledge of:

- Math sufficient to add working hours.
- Operation and maintenance of basic custodial equipment.

Skill/Ability to:

- Use proper cleaning solutions and equipment.
- Maintain custodial equipment.
- Give and follow verbal and written instructions.
- Read and understand instructions in equipment maintenance manuals and on cleaning supplies.
- Work cooperatively with supervisors, co-workers and others contacted in the course of duty.
- Observe safe work practices.
- Determine when cleaning is necessary and the proper equipment and solutions to use.
- Accurately mix cleaning solutions
- Maintain cleaning equipment.

Education:

- Equivalent to completion of the twelfth grade.

Experience:

- One year of janitorial or related building maintenance experience.

County of Tulare  
CUSTODIAL WORKER Page 3

LICENSE OR CERTIFICATE

Possession of, or ability to obtain an appropriate, valid California driver's license.

DESIRABLE EMPLOYMENT STANDARDS

Skill/Ability to: Identify safety hazards.

[Custodial Wkr 1-2] Job Code: 013810/013820, Res: 93-0032, Updated 1993

[Custodial Wkr] Job Code: 013820 (retitle) Res: 18-xxxx, Updated 3/20/18

## **LABORATORY ASSISTANT I**

### **County of Tulare**

#### **DEFINITION**

To assist in clinical, microscopic and bacteriological tests; to obtain and prepare specimens for examination; and to perform routine duties in the preparation, sterilization, and distribution of glassware, media reagents and other equipment used in a laboratory.

#### **DISTINGUISHING CHARACTERISTICS**

This is the entry level class in the Laboratory Assistant series. Incumbents work under close supervision performing routine duties.

#### **SUPERVISION RECEIVED AND EXERCISED**

Supervision is provided by a Registered Nurse, Public Health Microbiologist, or higher level department staff.

#### **DUTIES**

Check, record and process daily laboratory requests.

Instruct and assist patients in procedures for tests.

Maintain quality control records and prepare monthly reports.

Prepare special solutions, autoclave packs, media, and reagents.

Prepare patient specimens for referral laboratory.

Collect, inspect, prepare, dispense and sterilize lab equipment, media, reagents, and solutions.

Assist in the preparation of specimens for examination including staining of slides.

Receive, bottle, label, package and ship specimens.

Perform electrocardiogram (ECG) tests.

Perform miscellaneous laboratory procedures such as assisting microbiologists with preparation during laboratory procedures and working within a group or committee on quality improvement projects.

Operate equipment such as scales, pH meters, mixers, autoclaves, centrifuge and automatic dispensers.

Assist in bacteriological or chemical examinations.

Schedule patients for appointments.

Maintain supplies including ordering, receiving, stocking and distributing.

Perform basic clerical functions.

LABORATORY ASSISTANT I  
County of Tulare

Maintain sanitary and orderly laboratory.

May use appropriate equipment for drawing blood samples during phlebotomy.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Basic math sufficient to maintain supply inventory and verify billing.

**Skill/Ability to:**

- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles, attitudes and behaviors of both clients and co-workers.
- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Wash, clean and sterilize laboratory supplies and equipment.
- Record log entries, label specimens, and maintain records and reports.
- Communicate clearly and effectively in all forms of communications by using correct grammar, punctuation, and spelling.
- Learn and understand HIPAA rules and regulations.
- View and document information in an electronic health record or other information management system.
- Read, understand and follow instructions.
- Sort, alphabetize, file and maintain records.
- Retain and recall information.
- Effectively work independently and in a team-oriented environment.
- Use patience, tact, and courtesy when dealing with people of various educational and socioeconomic backgrounds.
- Collect blood samples by skin or venipuncture methods.

**Education:**

- Equivalent to completion of the twelfth grade with at least one laboratory course in the physical or biological sciences.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain an appropriate, valid California driver's license.

**DESIRABLE EMPLOYMENT STANDARDS**

**LICENSE OR CERTIFICATE**

LABORATORY ASSISTANT I  
County of Tulare

Possession of a valid California Department of Public Health Certified Phlebotomy Technician license or a valid California Department of Public Health professional license that includes phlebotomy in the scope of practice (i.e. physicians, nurses, clinical lab scientists). The scope of practice for Medical Assistants includes drawing blood in a physician's office only.

Laboratory Assistant I, Job Code: 027210; Res: XX-XXXX, Updated: 3/97

Supplemental Information  
Overtime Status: Nonexempt  
Probation: Six (6) months  
BU: 6



## **LABORATORY ASSISTANT II**

### **County of Tulare**

#### **DEFINITION**

To assist in clinical, microscopic and bacteriological tests; to obtain and prepare specimens for examination; and to perform routine duties in the preparation, sterilization, and distribution of glassware, media reagents and other equipment used in a laboratory.

#### **DISTINGUISHING CHARACTERISTICS**

This is the journey level class in the Laboratory Assistant series. Incumbents independently prepare specimens for routine laboratory tests and provide guidance to the Laboratory Assistant I classification..

#### **SUPERVISION RECEIVED AND EXERCISED**

Supervision is provided by a Registered Nurse, Public Health Microbiologist, or higher level department staff.

#### **DUTIES**

Check, record and process daily laboratory requests.

Instruct and assist patients in procedures for tests.

Use appropriate equipment for drawing blood samples during phlebotomy.

Maintain quality control records and prepare monthly reports.

Prepare special solutions, autoclave packs, media, and reagents.

Prepare patient specimens for referral laboratory.

Collect, inspect, prepare, dispense and sterilize lab equipment, media, reagents, and solutions.

Assist in the preparation of specimens for examination including staining of slides.

Receive, bottle and label specimens.

Perform electrocardiogram (ECG) tests.

Perform miscellaneous laboratory procedures such as assisting microbiologists with preparation during laboratory procedures and working within a group or committee on quality improvement projects.

Operate equipment such as scales, pH meters, mixers, autoclave, centrifuge and automatic dispensers.

Assist in bacteriological or chemical examinations.

Schedule patients for appointments.

Maintain supplies including ordering, receiving, stocking and distributing.

LABORATORY ASSISTANT II  
County of Tulare

Perform basic clerical functions.

Maintain sanitary and orderly laboratory.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Basic math sufficient to maintain supply inventory and verify billing.
- Laboratory terminology and technical equipment.
- Practices, methods, and types of testing relating to biology and medicine.
- Aseptic techniques for obtaining blood specimens.
- Safety practices in handling chemicals.

**Skill/Ability to:**

- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles, attitudes and behaviors of both clients and co-workers.
- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Wash, clean and sterilize laboratory supplies and equipment.
- Record log entries, label specimens, and maintain records and reports.
- Communicate clearly and effectively in all forms of communications by using correct grammar, punctuation, and spelling.
- Learn and understand HIPAA rules and regulations.
- View and document information in an electronic health record or other information management system.
- Read, understand and follow instructions.
- Sort, alphabetize, file and maintain records.
- Retain and recall information.
- Effectively work independently and in a team-oriented environment.
- Use patience, tact, and courtesy when dealing with people of various educational and socioeconomic backgrounds.
- Use technical equipment such as electrocardiograph, balances, centrifuge, pH meter, automatic diluter and autoclave.
- Collect blood samples by skin or venipuncture methods.
- Read and interpret test orders, instructions, equipment directions, laboratory methods and procedures.
- Prepare bills.

LABORATORY ASSISTANT II  
County of Tulare

**Education:**

- Equivalent to completion of the twelfth grade with at least one laboratory course in the physical or biological sciences.

**Experience:**

- One year of experience performing duties equivalent to a Laboratory Assistant I with the County of Tulare.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain an appropriate, valid California driver's license.

Possession of a valid California Department of Public Health Certified Phlebotomy Technician license or a valid California Department of Public Health professional license that includes phlebotomy in the scope of practice (i.e. physicians, nurses, clinical lab scientists). The scope of practice for Medical Assistants includes drawing blood in a physician's office only.

Laboratory Assistant II, Job Code: 027220; Res: XX-XXXX, Updated: 3/97

Supplemental Information  
Overtime Status: Nonexempt  
Probation: Six (6) months  
BU: 6

# **MILK TECHNICIAN I**

## **County of Tulare**

### **DEFINITION**

To perform standardized laboratory tests on milk and milk products, and to assist in other public health laboratory tests.

### **DISTINGUISHING CHARACTERISTICS**

This is the trainee level in the Milk Technician series. Incumbents work under close supervision and will be trained to become certified in dairy bacteriology and laboratory procedures relating to milk analysis. Incumbents of the Milk Technician I classification must become certified by the State Department of Agriculture within six (6) months.

### **SUPERVISION RECEIVED AND EXERCISED**

Supervision is provided by a Public Health Microbiologist or higher level department staff.

### **DUTIES**

Receive specimens submitted by dairy inspectors or other appropriate sources for testing.

Perform test procedures appropriate to the product samples in accordance with standard laboratory procedures.

Determine standard plate count, butterfat, solids, phosphatases, water, and antibiotic contents of milk products to ascertain compliance with sanitary and quality standards.

Contact appropriate personnel with test results.

Perform standardized bacteriological tests on water samples submitted by authorized sources to determine the presence, level, and category of coliform and fecal coliform contamination.

Calibrate and adjust laboratory instruments and equipment.

Maintain instruments, equipment and work area to established standards of sanitation.

Read test procedures, laboratory policies and standards, and tables.

Check, record and process daily laboratory requests.

Maintain quality control records and prepare monthly reports.

Prepare special solutions, autoclave packs, media, and reagents.

Collect, inspect, prepare, dispense and sterilize lab equipment, media, reagents, and solutions.

Assist in the preparation of specimens for examination including staining of slides.

Receive, bottle, label, package and ship specimens.

Operate equipment such as scales, Ph meters, mixers, autoclave, automatic dispensers, thermometers, centrifuges and Bunsen burners.

Assist in bacteriological or chemical examinations.

MILK TECHNICIAN I  
County of Tulare

Maintain supplies including ordering, receiving, stocking and distributing.

Maintain a sanitary and orderly laboratory.

May perform basic clerical functions.

Perform miscellaneous laboratory procedures.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

**Knowledge of:**

- Practices methods and types of testing related to bacteriology.
- Basic math sufficient to maintain supply inventory and verify billing.

**Skill/Ability to:**

- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles, attitudes and behaviors of both clients and co-workers.
- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Accurately report laboratory supplies and equipment.
- Wash, clean and sterilize laboratory supplies and equipment.
- Record log entries, label specimens, and maintain records and reports.
- Communicate clearly and effectively in all forms of communications by using correct grammar, punctuation, and spelling.
- Learn and understand HIPAA rules and regulations.
- View and document information in an electronic health record or other information management system.
- Read, understand, and follow instructions.
- Sort, alphabetize, file, and maintain records.
- Retain and recall information.
- Effectively work independently and in a team-oriented environment.
- Use patience, tact, and courtesy when dealing with people of various educational and socioeconomic backgrounds.

**Education:**

- Equivalent to completion of the twelfth grade and college level coursework in science, microbiology or closely related field.

**Experience:**

- One year of laboratory related experience.

MILK TECHNICIAN I  
County of Tulare

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, an appropriate, valid California driver's license.

**DESIRABLE EMPLOYMENT STANDARDS**

**LICENSE OR CERTIFICATE**

Possession of a phlebotomist certificate issued by a licensed physician or bioanalyst recognized by the State of California.

Milk Tech I, Job Code: 032210, Res: XX-XXXX, Updated:

Supplemental Information

Overtime Status: Non-exempt

Probation: Six (6) months

BU: 6

## **MILK TECHNICIAN II**

### **County of Tulare**

#### **DEFINITION**

To perform standardized laboratory tests on milk and milk products, and to assist in other public health laboratory tests.

#### **DISTINGUISHING CHARACTERISTICS**

This is the journey level in the Milk Technician series. Incumbents of this class perform work of a difficult nature and work independently.

#### **SUPERVISION RECEIVED AND EXERCISED**

Supervision is provided by a Public Health Microbiologist or higher level department staff.

Responsibilities may include lead supervision of Milk Technician I positions.

#### **DUTIES**

Receive specimens submitted by dairy inspectors or other appropriate sources for testing.

Perform test procedures appropriate to the product samples in accordance with standard laboratory procedures.

Determine standard plate count, butterfat, solids, phosphatases, water, and antibiotic contents of milk products to ascertain compliance with sanitary and quality standards.

Contact appropriate personnel with test results.

Perform standardized bacteriological tests on water samples submitted by authorized sources to determine the presence, level, and category of coliform and fecal coliform contamination.

Calibrate and adjust laboratory instruments and equipment.

Maintain instruments, equipment, and work area to established standards of sanitation.

Read test procedures, laboratory policies and standards, and tables.

Check, record, and process daily laboratory requests.

Maintain quality control records and prepare monthly reports.

Prepare special solutions, autoclave packs, media, and reagents.

Collect, inspect, prepare, dispense and sterilize lab equipment, media, reagents, and solutions.

Assist in the preparation of specimens for examination including staining of slides.

Receive, bottle, label, package and ship specimens.

Operate equipment such as scales, Ph meters, mixers, autoclave, automatic dispensers,



MILK TECHNICIAN II  
County of Tulare

thermometers, centrifuges and Bunsen burners.

Assist in bacteriological or chemical examinations.

Maintain supplies including ordering, receiving, stocking and distributing.

Maintain a sanitary and orderly laboratory.

Perform basic clerical functions.

Perform miscellaneous laboratory procedures.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

#### **Knowledge of:**

- Practices methods and types of testing related to bacteriology, biology, and medicine.
- Basic math sufficient to maintain supply inventory and verify billing.
- Bacteriological, physical and chemical tests performed on milk and milk products.
- Standardized laboratory procedures used in conducting tests.
- Proper sampling procedures for laboratory analysis.
- Sanitary and quality standards established by the California State Department of Health Services.
- Laboratory terminology and technical equipment.
- Safety practices in handling poisons, hazardous waste, contagious material, and specimens.
- Different types of biological and chemical reagents and reactions as well as media preparation and use.

#### **Skill/Ability to:**

- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles, attitudes and behaviors of both clients and co-workers.
- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Accurately report laboratory supplies and equipment.
- Wash, clean and sterilize laboratory supplies and equipment.
- Record log entries, label specimens, and maintain records and reports.
- Communicate clearly and effectively in all forms of communications by using correct grammar, punctuation, and spelling.
- Learn and understand HIPAA rules and regulations.
- View and document information in an electronic health record or other information

MILK TECHNICIAN II  
County of Tulare

management system.

- Read, understand and follow instructions.
- Sort, alphabetize, file and maintain records.
- Retain and recall information.
- Effectively work independently and in a team-oriented environment. Use patience, tact, and courtesy when dealing with people of various educational and socioeconomic backgrounds.
- Perform standardized bacteriological, physical and chemical tests on milk and milk products.
- Determine standard plate count, butterfat, solids, phosphatases, water, and antibiotic contents of milk products to ascertain compliance with sanitary and quality standards.
- Calibrate, adjust and maintain laboratory instruments and equipment.
- Use technical equipment such as balances, centrifuge, pH meter, automatic diluter, and autoclave.
- Read and interpret test orders, instructions, equipment directions, laboratory methods and procedures.

**Education:**

- Equivalent to completion of the twelfth grade and college level coursework in science, microbiology or closely related field.

**Experience:**

- One year of laboratory related experience.

**LICENSE OR CERTIFICATE**

Possession of a certificate of proficiency in dairy bacteriology and laboratory procedures relating to milk analysis issued by the California State Department of Agriculture.

Possession of, or ability to obtain, an appropriate, valid California driver's license.

**DESIRABLE EMPLOYMENT STANDARDS**

**LICENSE OR CERTIFICATE**

Possession of a phlebotomist certificate issued by a licensed physician or bioanalyst recognized by the State of California.

Milk Technician II 032220 Res: , Updated 1992

Supplemental Information  
Overtime Status: Non-Exempt  
Probation: Six (6) months  
BU: 06

MILK TECHNICIAN II  
County of Tulare

## **MILK TECHNICIAN III**

### **County of Tulare**

#### **DEFINITION**

To perform standardized laboratory tests on milk and milk products, to assist in other public health laboratory tests and to provide lead supervision to Milk Technician I/II.

#### **DISTINGUISHING CHARACTERISTICS**

This is the advanced journey or lead supervisory level class in the Milk Technician series. Positions in this class may be flexibly staffed and are normally filled by promotion from the lower level of Milk Technician II, or when filled from outside the county service, require specialized, and responsible prior Milk Technician experience. Incumbents are responsible for specialized, complex, and difficult Milk Technician duties, and for the lead supervision of a small group of Milk Technicians.

#### **SUPERVISION RECEIVED AND EXERCISED**

General supervision is provided by a Supervising Public Health Microbiologist, or another higher level Public Health laboratory position.

The Milk Technician III position provides lead supervision of the Milk Technician I and II positions, and is responsible for assuring that protocols are followed in detail, quality systems are in place and quality assurance procedures are performed and documented, and reports are reviewed for accuracy before release.

#### **DUTIES**

Receive specimens submitted by dairy inspectors or other appropriate sources for testing.

Perform test procedures appropriate to the product samples in accordance with standard laboratory procedures.

Determine standard plate count, butterfat, solids, phosphatases, water, and antibiotic contents of milk products to ascertain compliance with sanitary and quality standards.

Contact appropriate personnel with test results.

Perform standardized bacteriological tests on water samples submitted by authorized sources to determine the presence, level, and category of coliform and fecal coliform contamination.

Calibrate and adjust laboratory instruments and equipment.

Maintain instruments, equipment, and work area to established standards of sanitation.

Read test procedures, laboratory policies and standards, and tables.

Check, record, and process daily laboratory requests.

Maintain quality control records and prepare monthly reports.

Prepare special solutions, autoclave packs, media, and reagents.

MILK TECHNICIAN III  
County of Tulare

Collect, inspect, prepare, dispense and sterilize lab equipment, media, reagents, and solutions.

Assist in the preparation of specimens for examination including staining of slides.

Receive, bottle, label, package and ship specimens.

Operate equipment such as scales, Ph meters, mixers, autoclave, automatic dispensers, thermometers, centrifuges and Bunsen burners.

Assist in bacteriological or chemical examinations.

Maintain supplies including ordering, receiving, stocking and distributing.

Maintain a sanitary and orderly laboratory.

Perform basic clerical functions.

Perform miscellaneous laboratory procedures.

May assist in the hiring, training, and evaluation of new employees.

Instruct Milk Technician I/II in their assignments.

Work independently without on-site supervision.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

#### **Knowledge of:**

- Practices methods and types of testing related to bacteriology, biology, and medicine.
- Basic math sufficient to maintain supply inventory and verify billing.
- Bacteriological, physical and chemical tests performed on milk and milk products.
- Standardized laboratory procedures used in conducting tests.
- Proper sampling procedures for laboratory analysis.
- Sanitary and quality standards established by the California State Department of Health Services.
- Laboratory terminology and technical equipment.
- Safety practices in handling poisons, hazardous waste, contagious material, and specimens.
- Different types of biological and chemical reagents and reactions as well as media preparation and use.

#### **Skill/Ability to:**

MILK TECHNICIAN III  
County of Tulare

- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles, attitudes and behaviors of both clients and co-workers.
- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Communicate clearly and effectively in all forms of communications by using correct grammar, punctuation, and spelling.
- Learn and understand HIPAA rules and regulations.
- View and document information in an electronic health record or other information management system.
- Accurately prepare laboratory supplies and equipment.
- Wash, clean, and sterilize laboratory supplies and equipment.
- Record log entries, label specimens, and maintain records and reports.
- Read, understand and follow instructions.
- Sort, alphabetize, file and maintain records.
- Retain and recall information.
- Effectively work independently and in a team-oriented environment.
- Use patience, tact, and courtesy when dealing with people of various educational and socioeconomic backgrounds.
- Perform standardized bacteriological, physical and chemical tests on milk and milk products.
- Determine standard plate count, butterfat, solids, phosphatases, water, and antibiotic contents of milk products to ascertain compliance with sanitary and quality standards.
- Calibrate, adjust and maintain laboratory instruments and equipment.
- Use technical equipment such as balances, centrifuge, pH meter, automatic diluter, and autoclave.
- Read and interpret test orders, instructions, equipment directions, laboratory methods and procedures.
- Basic supervision skills.
- Organize work, and set priorities and goals for the department.
- Perform work with accuracy and attention to detail.
- Prepare a variety of charts, graphs, and other documents.
- Analyze and correct operational, procedural, and programmatic problems encountered in the course of work.

**Education:**

- Equivalent to completion of the twelfth grade and college level coursework in science, microbiology or closely related field.

**Experience:**

- Four years of Dairy Laboratory related experience.

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, an appropriate, valid California driver's license.

Possession of a certificate of proficiency in dairy bacteriology and laboratory procedures relating

MILK TECHNICIAN III  
County of Tulare

to milk analysis issued by the California State Department of Agriculture.

**DESIRABLE EMPLOYMENT STANDARDS**

**LICENSE OR CERTIFICATE**

Possession of a phlebotomist certificate issued by a licensed physician or bioanalyst recognized by the State of California.

Milk Technician III, Job Code: 032230, Res: XX-XXXX, Updated:

Supplemental Information  
Overtime Status: Non-exempt  
Probation: Six (6) months  
BU: 6



# **SOLID WASTE MANAGER**

[Non-Competitive (At – Will)]

County of Tulare

## **DEFINITION**

To plan, coordinate, direct, and administer the activities of the County's Solid Waste Department; and perform other duties as necessary for responsible landfilling and administrative operations.

## **DISTINGUISHING CHARACTERISTICS**

This classification is in the non-competitive service of the County and, as such, appointed by and serves at the will of the Solid Waste Department Director.

## **SUPERVISION RECEIVED AND EXERCISED**

General direction is provided by the Solid Waste Director.

Responsibilities include direct and indirect supervision of administrative and environmental staff and oversight of daily landfilling operations.

## **DUTIES**

Prepare, administer, and evaluate the annual program budget for the County Solid Waste Department. Functions include enforcement of State Environmental Compliance Standards, resource recovery planning, solid waste management plan review, responsibility for daily operations, and development of policies, procedures, and programs as related to the daily and long term management of the Tulare County Landfill System.

Oversee the operation of County-owned disposal sites and transfer stations.

Coordinate with County departments and other public agencies to ensure cooperation on all solid waste management projects and resolve potential conflicts.

Prepare and monitor Solid Waste Budget; evaluate and recommend disposal tipping fees; recommend procedures and/or programs to reduce departmental expenses and increase revenues.

Review and update the County Solid Waste Management Plan as required.

Negotiate and administer City Waste Disposal Agreements and franchise hauler agreements, and review refuse collection rates; analyze and update recycling contracts; recommend amendments or modifications and ensure contract provisions are met in accordance with State regulations and facility operating permits.

Coordinate the study, recommendation, acquisition, and development of new disposal sites and closure of existing sites; facilitates preparation of environmental documents for existing and proposed landfill and transfer station sites; recommend contracts for professional services to be provided for the Solid Waste Department.

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**SOLID WASTE MANAGER**  
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Assign, supervise and review the work of subordinate staff, and resolve personnel and staffing problems.

Oversees preventative and routine maintenance of Solid Waste vehicles and equipment and ensures training programs are in place for safe equipment use and maintenance..

Assures staff is properly trained so that daily operations are in compliance with Solid Waste Facility operating permits, Waste Discharge Requirements, Air Pollution Control permits, safety codes, Federal and State regulations, and County's policies and procedures.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

**MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following:

**Knowledge of:**

Federal and State laws, regulations and guidelines applicable to sanitary landfill and transfer station operations.

Principles and practices of management and landfill management principles and methods, cost analysis and budget preparation.

Record and filing systems.

Public relations practices.

Recycling and Capital Improvement programs.

**Skill/Ability to:**

Plan and organize a solid waste management program.

Prepare and present clear and concise reports orally and in writing.

Analyze, evaluate and resolve complex technical problems.

Read, interpret and prepare data, maps, graphic illustrations and displays.

Maintain effective working relationships with a wide variety of people.

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SOLID WASTE MANAGER  
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- Negotiate agreements with other agencies.
- Interpret budget and financial reports.
- Make effective and timely decisions.
- Plan major projects and programs.
- Establish and define standards and objectives.
- Coordinate staff and resources to ensure program goals are met.
- Plan and delegate administrative and technical work.
- Review and evaluate employee work performance.
- Interview applicants and make or recommend hiring decisions.

**Education:**

Graduation from an accredited four-year college or university with a major in public or business administration, environmental health, engineering, or closely related field.

**Experience:**

Five (5) years of direct Solid Waste management experience and two (2) years of supervisory, management and public budgetary experience.

**Equivalencies:**

Experience: Ten (10) years of increasingly responsible Landfill Operations experience, five of which included supervisory experience may be substituted in lieu of four-year degree.

**LICENSE OR CERTIFICATE**

Possession of Manager of Landfill Operations Certification (SWANA certification) or ability to obtain certification within one year of employment.

Possession of, or ability to obtain, an appropriate, valid California driver's license.

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SOLID WASTE MANAGER  
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[Solid Waste Mgr] Job Code: 044500, Res: 93-0670, Updated 02/18 Moved to Non-Competitive Service – 10/14/2007

Updated: 3/20/18

# **VETERANS SERVICES OFFICER**

## **County of Tulare**

### **DEFINITION**

To plan, organize, and direct the County's Veterans Services Office and provide comprehensive services to veterans and their dependents throughout the County.

The Veterans Service Officer performs administrative work in advising armed forces veterans and dependents of benefits available under federal, state, and local laws. Work involves representation of clients in assisting with determining eligibility for benefits. In addition, this position assists in completing and submitting required forms, obtaining necessary legal documents and other data as required by law.

### **SUPERVISION RECEIVED AND EXERCISED**

General supervision is provided by the Aging Services Manager or a higher level management position within the department.

Responsibilities include the direct supervision of Veterans Services Representatives, Technicians, and clerical staff.

### **DUTIES**

Plan, organize and administer a comprehensive veterans' services program.

Counsel, advise and assist veterans and their dependents in matters affecting veterans' compensation, pension, insurance benefits, rehabilitation, medical care, loan benefits, civil service benefits and other similar rights and benefits and directs or refers them to the appropriate professional services.

Interview veterans and their dependents and advise and assist them in establishing their rights to services and benefits.

Obtain documentation of discharge, birth, marriage, divorce of veterans and dependents, death, naturalization, and other types of evidence in support of applicant and/or claims.

Discuss and resolve difficult cases with Veterans Administration Officials.

Coordinate veterans' service program with other county departments and programs.

Review legal and regulatory changes affecting veterans' services, benefits or rights.

Review medical and legal records and case histories in order to provide appropriate referral and/or service.

Maintain contact with veterans and other community organizations for the purpose of furthering the veteran's services programs.

Coordinate and execute community outreach programs.

Makes oral presentations at veteran's events.

Maintain organized records and processes for veterans and their families.

Collaborate with other agencies to streamline benefit availability, organized outreach, efficiency in submittal, and growth for the clients we serve.

County of Tulare  
VETERANS SERVICES OFFICER

Serve on local and statewide committees associated with veterans' assistance.

Address groups regarding veterans' problems and the program in general.

Prepare and monitor divisional budget.

Interview, select, supervise, train, and evaluate staff.

Motivate and provide team building amongst the Veteran's Services team.

Prepare memos, letters and reports.

Perform related duties as assigned. Essential duties may vary from position to position within this classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

### **MINIMUM QUALIFICATIONS**

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

#### **Knowledge of:**

- Federal and state laws pertaining to veterans' rights and benefits.
- Knowledge of benefit eligibility and determining factors.
- Budget preparation and control.
- Principles and practices of supervision, evaluation and training.
- Interviewing and counseling methods and techniques.
- Community resources and service programs.

#### **Skill/Ability to:**

- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles, attitudes and behaviors of both clients and co-workers.
- Requires the ability to compare and/or judge the readily observable, functional, structural or composite characteristics of the presented information.
- Understand and accurately input into data bases, computer systems, Federal and State programs.
- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Gather and coordinate the information and evidence required to establish veterans' eligibility entitlement.

County of Tulare  
**VETERANS SERVICES OFFICER**

- Analyze and evaluate problems of individual veterans and their families and recommend effective solutions or alternatives.
- Deal with conflict and develop effective conflict resolutions.
- Formally address groups of varying sizes.
- Build relationships and develop sustainable outreach strategies within the Veteran's community.

**Education:**

- Equivalent to completion of the twelfth grade. Previously required: Equivalent to graduation from a college or university with a Bachelor's degree in social work, business or public administration or a related field.

**Experience:**

- Veteran of the United States armed forces and three (3) years of public service experience administering veteran's rights and benefits programs

**Equivalencies:**

- None

**LICENSE OR CERTIFICATE**

Possession of, or ability to obtain, an appropriate, valid California driver's license.

Proof of service in a branch of the United States armed forces is required and can be met with either a Certificate of Honorable Service or a DD-214. Note: Added form.

Within 12 months of hire date obtain claims accreditation through the California Department of Veterans Affairs (CalVet). Note: CalVet allows 18 months to obtain accreditation but the County requested a 12 month timeframe.

[Classification] Job Code: XXXXXX, Res: 92-0365, Updated: 12/01  
[Classification] Job Code: XXXXXX, Res: XX-XXXX, Update: XX/XX

Supplemental Information

Overtime Status: Exempt  
Probation: Six (6) months  
BU: 19



# **VETERANS SERVICE REPRESENTATIVE**

County of Tulare

## DEFINITION

To assist veterans or their surviving spouse and dependents in the preparation and presentation of claims for benefits authorized under current law.

## SUPERVISION RECEIVED AND EXERCISED

Direction is provided by the Veterans Services Officer or higher level position within the department.

DUTIES may include, but are not necessarily limited to:

Interview applicants for benefits available under applicable veteran's related laws and regulations.

Advise and assist in the preparation and presentation of forms to establish eligibility for benefits.

Obtain information from applicant during an office visit, in the home, or at an institution.

Provide information to the public regarding rules and regulations on available benefits.

Research, gather and review information on behalf of claimants.

Maintain familiarity with other types of aid, and refer veterans or their dependents to proper agencies including Social Security, Medi-Care, Welfare, and mental health associations.

Obtain evidence from other agencies or jurisdictions.

Maintain case files of supporting documents including military records, marriage certificates, divorce decrees, birth records and correspondence.

Assist veterans and their dependents in making required appearances.

Prepare correspondence and a variety of regular and periodic reports.

Perform a variety of general office duties including typing.

Effectively communicate information over the counter or telephone where judgment and interpretation are required in addition to standard facts or requirements.

Essential job duties may be assigned that are not listed above but are relative to this job classification. (Reasonable accommodation will be made when requested and determined by the County to be appropriate under applicable law.)

## MINIMUM QUALIFICATIONS

Minimum qualifications are used as a guide for establishing the education, training, experience, special skills and/or license which are required and equivalent to the following.

Knowledge of:

- Interviewing techniques.
- General office procedures and practices.
- Basic math including the calculation of interest, income averaging and percentages sufficient to determine
- Correct English usage, spelling, grammar and punctuation.

## **VETERANS SERVICE REPRESENTATIVE**

County of Tulare

### Skill/Ability to:

- Operate contemporary office equipment inclusive of computer, keyboard, and all applicable electronic equipment.
- Work and communicate effectively with people of various education and socioeconomic backgrounds by respecting beliefs, interpersonal styles, attitudes and behaviors of both clients and co-workers.
- Explain laws and policies to claimants.
- Give presentations before groups.
- Read, understand and retain regulatory material from technical publications and directives.
- Collect information, establish facts and draw valid conclusions.
- Follow verbal and written instructions.
- Organize work in proper step-by-step order.
- Use patience, tact and courtesy to maintain cooperative working relationships with employees and the public.
- Perform work with accuracy and attention to detail.
- Ability to work independently and within a team environment.

### Education:

- Equivalent to the completion of the twelfth grade.

### Experience:

- Two years of increasingly responsible experience in general office work with emphasis on interviewing or obtaining information in fields similar to employment agencies, disability insurance, Social Security, hospital or social agencies.

### LICENSE OR CERTIFICATE

Possession of, or ability to obtain, an appropriate, valid California driver's license.

Within 12 months of hiring date obtain claims accreditation through the California Department of Veterans Affairs (CalVet).

[Veterans Svs Rep] Job Code: 049100, Res: 93-0056, Updated 1993  
[Veterans Svs Rep] Job Code: No Change, Res: XX-XXXX, Updated XX/XXXX

Supplemental Information:  
Overtime Status:  
Probation: Six (6)Months/13 Pay Periods  
Bu: 04

**Attachment "5"**  
**Capital Asset Purchase List**

**Capital Assets**

<b>Department</b>	<b>Capital Asset</b>	<b>Cost of Capital Asset</b>
Agricultural Commissioner	Purchase (3) new pickups	\$75,000
HHS- Environmental Health	Purchase (1) F250 Pick-up	\$40,000
HHS- Public Health	Purchase (1) Microscope Illumination System	\$7,500
HHS- Public Health	Purchase (1) Laboratory Glassware Washer	\$23,476
HHS- Public Health	Purchase (2) Triple Door Refrigerators	\$24,000
Solid Waste	Purchase (4) compactor wheels	\$75,000
<b>Capital Assets Total</b>		<b>\$244,976</b>