

# General Government

*Section C*

Dogwood is part of the landscaping at the County  
Administrative Offices on Civic Center Boulevard in Yuba City.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>ASSESSOR</b>		Dept: <b>1203</b>			
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/18/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,625,969	1,425,729	1,658,939	1,844,156	11.2
SERVICES AND SUPPLIES	307,428	287,233	266,356	384,942	44.5
OTHER CHARGES	25	25	0	0	0.0
INTRAFUND TRANSFERS	1,069	787	1,050	1,502	43.0
OTHER FINANCING USES	413,860	21,788	23,211	24,002	3.4
NET BUDGET	2,348,351	1,735,562	1,949,556	2,254,602	15.6
<b>REVENUE</b>					
CHARGES FOR SERVICES	14,103	17,646	17,000	17,000	0.0
MISCELLANEOUS REVENUES	5,242	6,224	5,500	6,000	9.1
OTHER FINANCING SOURCES	0	332	0	0	0.0
TOTAL OTHER REVENUE	19,345	24,202	22,500	23,000	2.2
<b>UNREIMBURSED COSTS</b>	2,329,006	1,711,360	1,927,056	2,231,602	15.8
<b>ALLOCATED POSITIONS</b>	17.00	17.00	17.00	17.00	0.0

*Budget detail can be found on page SC-1 of the Schedules Section.*

## Mission / Program Discussion

Property Tax Value estimates are established by the Sutter County Assessor and State Board of Equalization (BOE). These estimates form the basis for property taxes; providing revenue to the county, cities, state, schools and local benefit assessment districts.

Although secondary to establishing property values, the Assessor provides public service to the citizens, other County departments, outside agencies, and the cities within the County by furnishing general information, answering property-related questions, researching ownership, assisting property owners with concerns regarding assessments, and providing access to assessor’s maps and property characteristics data.

## Major Budget Changes

### Salaries and Benefits

- \$78,020 Increase in Permanent Salaries due to full staffing projected in FY 2021-22
- \$50,000 Increase (decrease) in Salary Savings (shown as a negative expense) to account for the negotiated 1% cost of living adjustment

- \$35,625 Increase in County contribution for the Public Employee Retirement System
- \$36,441 Increase in County contribution for Group Insurance
- (\$88,795) Decrease due to unfunding a Senior Assessment Technician

**Services and Supplies**

- \$69,596 Increase in ISF IT Services
- \$54,548 Increase in IT Direct charges related to the first year costs of the new Property Tax system

**Accomplishments & Goals**

The main goal of the Assessor's Office every year to produce the annual property tax roll accurately and equitably for all Sutter County taxpayers. The Department is proud to announce that the property tax roll will be completed on time. Therefore, the FY 2021-22 roll will be delivered to the County Auditor on or before of July 01, 2021. Although insufficient data is available at this time to derive a reliable forecast, it is anticipated the roll will increase for FY 2021-22 by as much as 2-3 percent.

As part of the FY 2016-17 Budget, the Board of Supervisors approved the contract with Thomson Reuters (now Harris Computer) to provide Sutter County with a new, fully integrated Property Tax System (Aumentum) for the Assessor, Tax Collector and Auditor. The Department is pleased to announce that staff is in the process of training for the transition to this new Property Tax System and the plan is to "Go Live" by November of 2021.

With the COVID-19 pandemic, the focus for the Assessor's Office will be to watch closely any changes or impact on the local real estate market. At this point in time, some businesses are fully opened, and others are only open on a limited basis. The effect of the pandemic on the local real estate market is yet to be fully determined. Although not the primary focus of this department, the Assessor's Office has the responsibility to address declining property values pursuant to the provisions of Section 51 of the Revenue and Taxation Code (commonly referred to as "Prop 8"). Thousands of hours have been invested in order to review nearly every property in the County. The number of Prop 8's over the past few of years has been reduced and any remaining properties placed on Prop. 8 are being reviewed annually.

As of the January 1<sup>st</sup> lien date, while the Assessor's Office staff have been processing the roll, staff has seen an increase in the market value of many single family homes in Sutter County. This has been the case for the commercial, industrial and professional office categories as well, which will reflect positively upon the roll for this year. As always, it is important for the office to work diligently to help the taxpayers understand the complicated tax assessment process.

## **Recommended Budget**

Recommended appropriations in this budget total \$2,254,602 which is an increase of \$305,046 (15.6%) over FY 2020-21. The General Fund provides 99% of the financing for the Department. Net County Cost is increased by \$304,546 (15.8%) compared to FY 2020-21.

The budget includes routine flexibly staffed promotions for four Appraiser II positions to Appraiser III, and unfunding a Senior Assessment Technician. The four Appraisers will have earned their advanced appraisal certifications from the State Board of Equalization. All of these personnel proposals reflect a net change of 0.0 FTE.

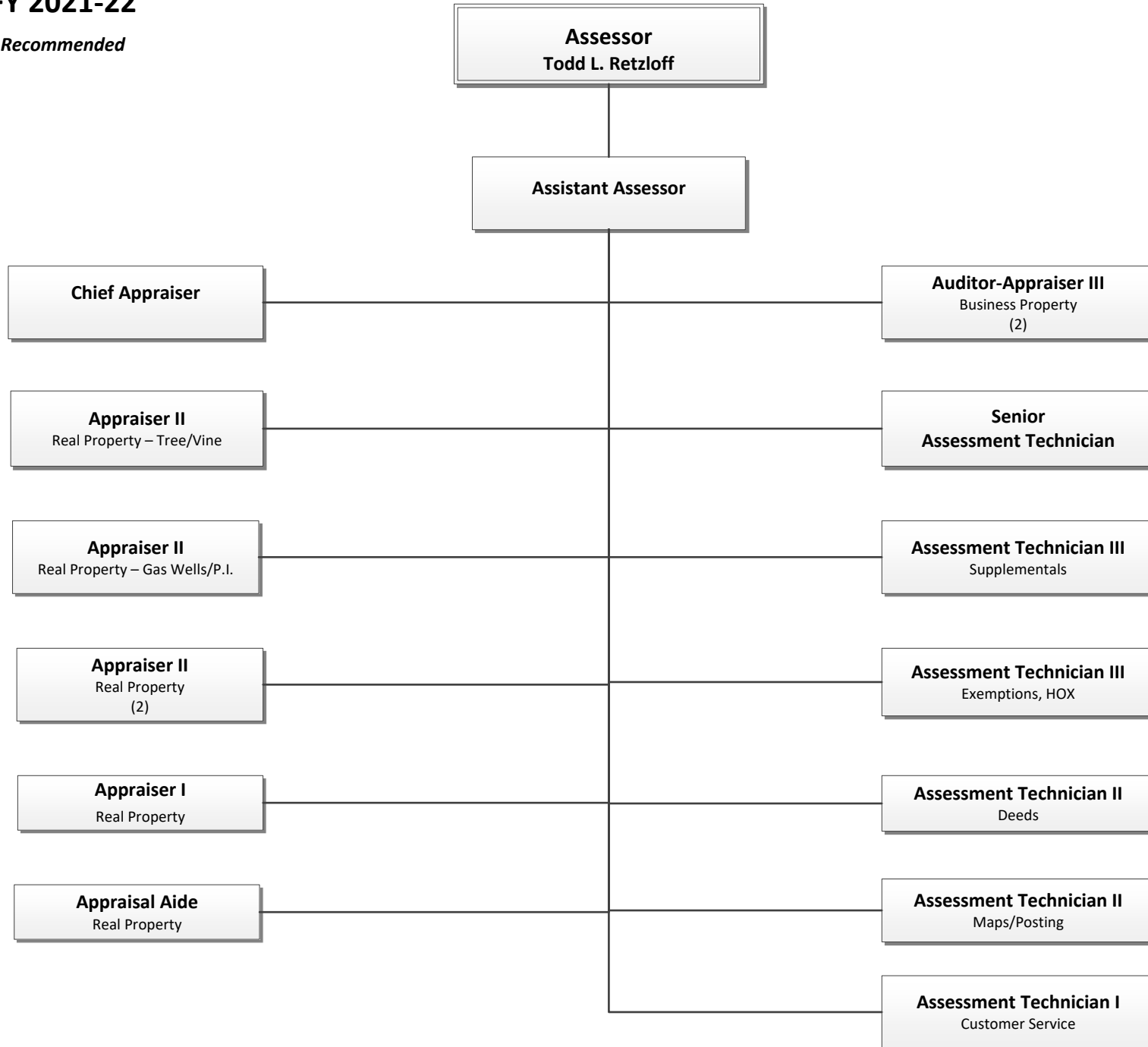
## **Use of Fund Balance**

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

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**Assessor  
FY 2021-22**

*Recommended*



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>			Dept: <b>1201</b>		
Unit Title: <b>AUDITOR-CONTROLLER</b>					
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/11/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,411,839	1,173,205	1,416,244	1,469,970	3.8
SERVICES AND SUPPLIES	317,497	268,765	421,448	457,469	8.5
OTHER CHARGES	0	25	0	0	0.0
INTRAFUND TRANSFERS	396	294	392	616	57.1
OTHER FINANCING USES	131,560	0	738	902	22.2
NET BUDGET	<u>1,861,292</u>	<u>1,442,289</u>	<u>1,838,822</u>	<u>1,928,957</u>	<u>4.9</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	0	0	22,393	0	-100.0
CHARGES FOR SERVICES	71,776	43,153	51,100	65,300	27.8
MISCELLANEOUS REVENUES	872	5,433	0	6,000	100.0
TOTAL OTHER REVENUE	<u>72,648</u>	<u>48,586</u>	<u>73,493</u>	<u>71,300</u>	<u>-3.0</u>
<b>UNREIMBURSED COSTS</b>	1,788,644	1,393,703	1,765,329	1,857,657	5.2
<b>ALLOCATED POSITIONS</b>	12.45	12.45	12.45	12.45	0.0

*Budget detail can be found on page SC-3 of the Schedules Section.*

## Mission / Program Discussion

The mission for Auditor-Controller’s Office is to provide excellent fiscal and management services to and on behalf of the people of Sutter County and county government (constituents, Board of Supervisors, county departments, and other local governmental entities), as authorized by the laws of the State of California and ordinances of the County of Sutter.

The responsibility of the Auditor-Controller, an elected official, is specifically defined under Government Code Sections 26880 - 26886 and 26900 - 26922. Government Code Section 26881 mandates that “The county... auditor-controller shall be the chief accounting officer of the county. Upon order of the board of supervisors, the auditor or auditor-controller shall prescribe, and shall exercise general supervision, including the ability to review departmental and countywide internal controls, over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors and of all districts whose funds are kept in the county treasury.”

The Auditor-Controller’s office:

- Exercises and promotes strong fiscal stewardship over accounting, auditing, budgeting, and financial reporting activities
- Independently ensures objectivity, accuracy, and full disclosure of material information in all aspects of communicating financial and management information

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

The Auditor-Controller's Office includes the following divisions:

**Accounts Payable** - Audit and process all expenditure requests submitted by County departments and special districts for compliance with Board policy and Auditor-Controller accounting policies.

**Cost Plan** - Prepare the County's OMB Super-Circular Cost Plan.

**General Ledger/Revenue Reporting** - Supervise the accounting procedures, the accounting system, and the chart of accounts and conform to generally accepted accounting principles.

**Payroll** - Perform Countywide biweekly payroll processing function. GC §28003.

**Property Tax** - Manage the County property tax apportionment system, accounting for various types of benefit assessments, special assessments and bonds, and manage the roll correction processes and procedures for the six property tax rolls.

**Internal Audit** - Using independent and professional accounting judgement, performs audits for the County and Special Districts in compliance with all applicable federal, state, and county rules, regulations and ordinances.

## Major Budget Changes

### Salaries & Benefits

- \$53,726 Increase due to negotiated Salaries and insurance as well as retirement cost increase

### Service and Supplies

- \$50,030 Increase in ISF IT Services charges as provided by the IT Department
- \$18,183 Increase in IT Direct charges related to the new Property Tax system first year cost
- (\$16,000) Decrease in general Professional and Specialized Services
- (\$16,192) Decrease in general Services & Supplies cost

### Revenues

- \$14,000 Increase in Vendor Epayment cash back revenue



## Accomplishments & Goals

### FY 2020-21 Accomplishments

- Received the State Controller's Award for Achieving Excellence in Financial Reporting in 2020
- Published the Sutter County Comprehensive Annual Financial Report (CAFR) dated June 30, 2020 on December 23, 2020 - the first time a CAFR has been filed before December 31
- Implemented the County's capital asset policy and procedure documentation to clarify accounting treatment for capital assets developed in FY18-19
- Continued to utilize functionality within One Solution to increase operational efficiency and effectiveness in areas such as accounts payable and capital assets
- Developed p-card program with General Services for county staff to more efficiently procure business needs
- Continued to cross-train staff for full coverage of the office during absences due to illness and vacation, and to improve morale by increasing the potential for advancement
- Continued trainings of financial personnel in other departments to raise accounting knowledge and skills used and to provide for consistent accounting processes throughout the County

### FY 2021-22 Goals

- Continue to hold (at least) annual meetings with service departments and others to increase general Cost Plan knowledge in the County and update them on procedures for developing rates and allocations. This is intended to increase efficiency and reduce workload by providing authoritative information at the outset of the process
- Streamline the journal entry process and other processes through digitization and automation
- Create desk procedures for each area in our office to reduce risks related to key employees departing
- Reorganize Chart of Accounts, revamp CDD reports in IBM COGNOS business analytics, complete workflow once live in One Solution
- Utilize COGNOS report writing for more activities
- Update cash handling and procedures manual
- Properly account for all interfund/intrafund activity
- Update the Travel Policy

## Recommended Budget

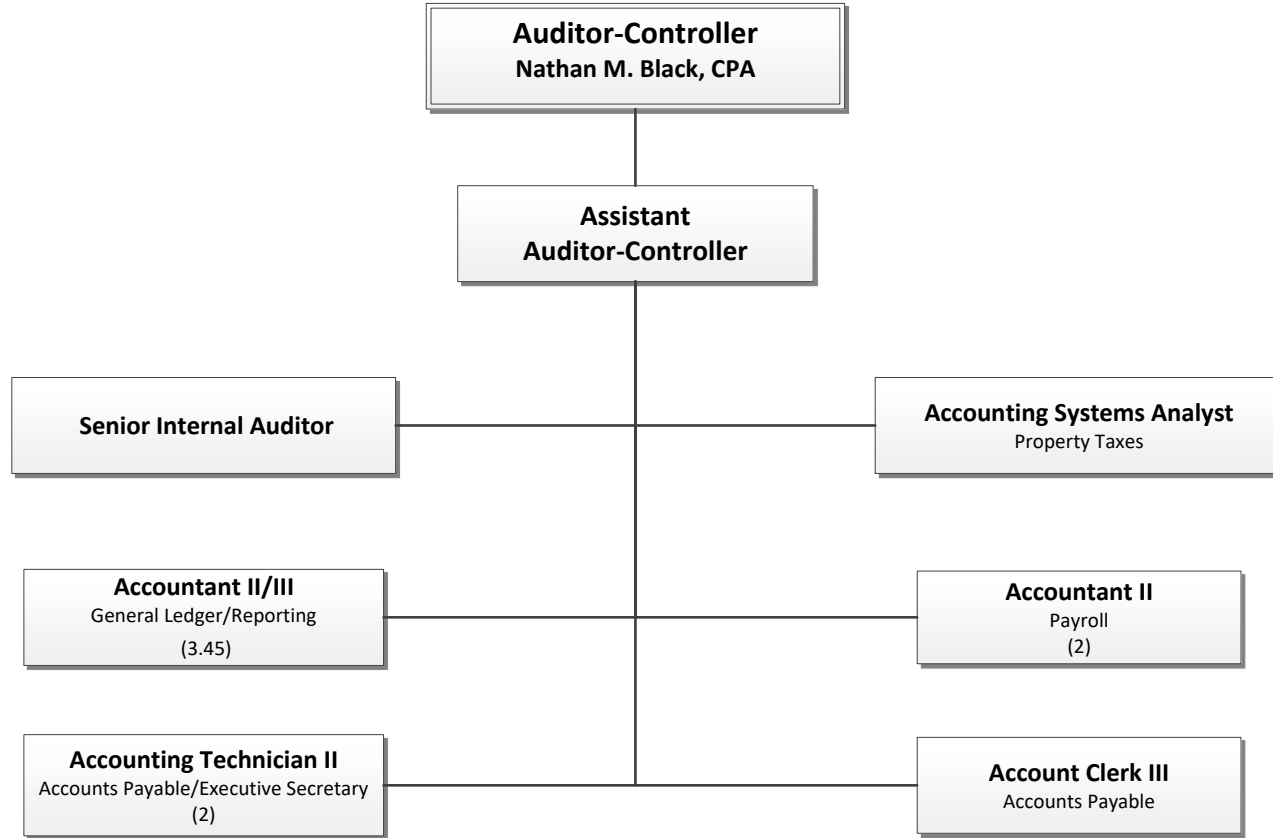
Total appropriations are recommended at \$1,928,957, an increase of \$90,135 (4.9%) over FY 2021-22. The General Fund provides 96.3% of financing for this budget unit and Net County Cost is increased by \$92,328 (5.2%) compared to the FY 2020-21 Adopted Budget. As a support department, the Auditor-Controller's Office provides services to all County departments. A portion of the cost for this budget are recouped through Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

## Use of Fund Balance

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

# Auditor-Controller FY 2021-22

*Recommended*



# Board of Supervisors (1-101)

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1101</b>	
Unit Title: <b>BOARD OF SUPERVISORS</b>					
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/24/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	416,820	393,268	443,524	474,835	7.1
SERVICES AND SUPPLIES	190,491	119,239	170,763	228,847	34.0
OTHER CHARGES	25	0	0	0	0.0
INTRAFUND TRANSFERS	629	596	796	1,373	72.5
OTHER FINANCING USES	7,449	8,240	8,557	8,925	4.3
NET BUDGET	615,414	521,343	623,640	713,980	14.5
<b>UNREIMBURSED COSTS</b>	615,414	521,343	623,640	713,980	14.5
<b>ALLOCATED POSITIONS</b>	6.00	6.00	6.00	6.00	0.0

*Budget detail can be found on page SC-5 of the Schedules Section.*

## Mission / Program Discussion

The Board of Supervisors is the governing and legislative body for Sutter County. As such, it provides policy direction for all branches of County government. The Board approves, pursuant to applicable Federal and State laws, the funding allocation for all County programs. The budget is prepared by the County Administrator's Office.

This budget includes the five Supervisor positions and the costs necessary to support the Board's office, including one (1.0 FTE) Board of Supervisors Aide position.

In addition to receiving information and making decisions on hundreds of agenda items annually, members of the Board of Supervisors sit on a combined 40 committees dealing with issues ranging from regional transportation and flood protection to senior services and solid waste management. From July 1, 2020 through the end of the fiscal year of June 30, 2021, Supervisors will have acted on approximately 590 agenda items.

Public safety is a major focus for the Board of Supervisors. As a founding member of the Sutter Butte Flood Control Agency (SBFCA), two members of the Board of Supervisors sit on the SBFCA Board, which broke ground in June of 2013 on the first phase of a 44-mile levee rehabilitation project along the west bank of the Feather River. The effort is continuing.

The Sutter Forward Committee, formed in 2013 to focus on economic development, continued its work in FY 2019-20. Two Supervisors serve on the Committee, which continues to focus efforts on economic development in both northern and southern Sutter County, including the upcoming 7,500-acre Sutter Pointe Specific Plan development located just north of the Sacramento International airport.

# Board of Supervisors (1-101)

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## Major Budget Changes

### Salaries & Benefits

- \$31,311 Increase in Salaries and Benefits, mainly due to increases in employer pension and health insurance costs as well as an increase in the contribution to health savings account

### Services & Supplies

- \$58,084 Increase primarily due to restored funding for Board travel and training. This budget was significantly reduced for FY 2020-21 to reflect travel restrictions due to COVID-19

## Goals & Accomplishments

Among the many actions taken in FY 2020-21, the Board:

- Continued a local state of emergency to address the COVID-19 pandemic
- Allocated up to \$4 million for direct COVID-19 relief to more than 100 small businesses, non-profit organizations, and parents needing child care
- Completed negotiations and purchased the former retail property at 850 Gray Avenue for the future home of Health and Human Services functions
- Successfully secured approximately \$7 million in grant funding from the state of California to purchase a motel to convert to permanent housing for seniors, veterans, the disabled, and others on a fixed income, and turned the property over to Habitat for Humanity to operate
- Successfully negotiated a Master Tax Exchange Agreement with the City of Yuba City to address future local tax funding agreements on newly incorporated property in the Bogue-Stewart Master Plan area
- Approved a 3-year Financial Strategic Plan in December of 2020
- Increased reserves by \$1 million and invested another \$1.2 million in pre-funding of pension and other post-employment benefit (OPEB) liabilities
- Updated development impact fees and implemented a two-year rebate program to mitigate the increases to residents and businesses
- Approved a Tentative Road Work Plan for 2021

## Board of Supervisors (1-101)

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### Recommended Budget

Appropriations in this budget are recommended at \$713,980, an increase of \$90,340 (14.5%) over the FY 2020-21 Adopted Budget. The General Fund provides 100% of the funding for this budget unit.

### Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL				Dept: 1102	
Unit Title: COUNTY ADMINISTRATOR					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,115,600	1,068,112	1,220,836	1,267,161	3.8
SERVICES AND SUPPLIES	117,460	74,601	129,464	131,288	1.4
INTRAFUND TRANSFERS	302	220	294	485	65.0
OTHER FINANCING USES	6,134	6,709	7,184	7,555	5.2
NET BUDGET	1,239,496	1,149,642	1,357,778	1,406,489	3.6
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	0	0	37	0	-100.0
TOTAL OTHER REVENUE	0	0	37	0	-100.0
<b>UNREIMBURSED COSTS</b>	1,239,496	1,149,642	1,357,741	1,406,489	3.6
<b>ALLOCATED POSITIONS</b>	5.80	5.80	5.80	5.80	0.0

*Budget detail can be found on page SC-7 of the Schedules Section.*

## Mission / Program Discussion

The County Administrative Officer (CAO) is appointed by the Board of Supervisors to manage the day-to-day operations of the County and to provide staff support to the Board of Supervisors. The CAO provides leadership and guidance needed to implement the policies of the Board of Supervisors and analyzes issues and makes recommendations to the Board regarding the administration and operation of County departments and programs. The CAO and staff coordinate and oversee the County budget and monitor the use of financial and human resources. The Public Information Officer, housed within the CAO's Office, provides public communications, media relations and related support to all departments and specialized public information assistance regarding emergency events.

## Major Budget Changes

### Salaries & Benefits

- \$46,325 General increase due mainly to an increase in health insurance and pension cost and recognizing Other Pay and associated payroll taxes

## Accomplishments & Goals

FY 2020-21 Accomplishments:

- Concluded negotiations with City of Yuba City for a Tax Exchange Agreement for the Bogue-Stewart Master Plan Area, giving the County 68% of new property tax revenue and 10% of new sales and transient occupancy tax revenue.
- Completed the purchase and financing of retail commercial space on Gray Avenue in Yuba City as the future home of consolidated Health and Human Services programs.
- Administered \$10.3 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to support local businesses and nonprofits, families, homeless programs, and County cost for responding to the COVID-19 pandemic.
- Using state grant and CARES Act funding, completed the purchase of Harmony Village permanent, affordable housing for veterans, seniors, and individuals/families at risk of homelessness. The property was deeded to Habitat for Humanity who is successfully operating the property and programs.
- Secured long-term parking for recreational vehicles and tent camping facility housing homeless individuals, eliminating homeless camp sites along 2<sup>nd</sup> Street in Yuba City and in the Feather River Bottoms area.

#### **Goals for FY 2021-22:**

- Complete the remodel of the second level of 1160 Civic Center Boulevard for use by Auditor-Controller's Office and Treasurer-Tax Collector's Office.
- Continue work with Yolo and Colusa Counties on regionalization of Child Support Services operations.
- Continue to work with Yuba County, Live Oak, Marysville, Wheatland and Yuba City to positively impact homelessness within the bi-county area.
- Work with Health and Human Services to develop revised plans for use of space in the Gray Avenue facility and initiate the process to bond for construction costs.

## **Recommended Budget**

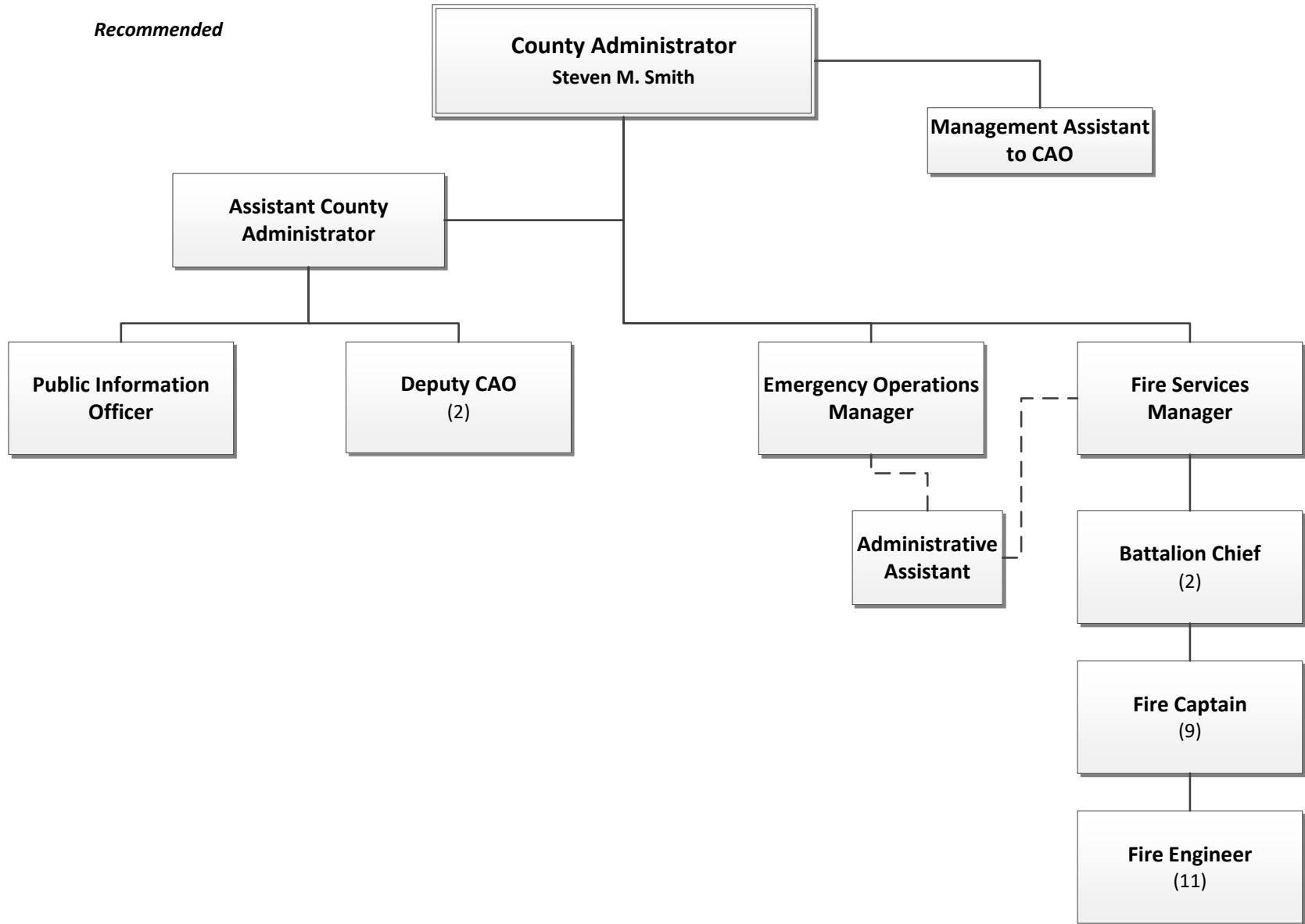
Recommended appropriations are \$1,406,489, which is an increase of \$48,748 (3.6%) compared to FY 2020-21. This is mainly due to increases in salary and benefit cost. A portion of the cost for this budget is recouped through the annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

## **Use of Fund Balance**

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

# County Administrative Office FY 2021-22

*Recommended*





# County Administrative Office Non-Departmental Expenses (1-103)

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL				Dept: 1103	
Unit Title: NON-DEPARTMENTAL EXPENSES					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/22/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	0	90	0	0	0.0
SERVICES AND SUPPLIES	336,500	249,014	521,518	548,389	5.2
OTHER CHARGES	1,063,920	1,331,286	92,759	1,206,000	1,200.1
INTRAFUND TRANSFERS	-5,000	0	-5,000	-5,000	0.0
INCREASES IN RESERVES	0	0	5,000	5,000	0.0
OTHER FINANCING USES	167	955,188	188	196	4.3
NET BUDGET	1,395,587	2,535,578	614,465	1,754,585	185.5
<b>REVENUE</b>					
CHARGES FOR SERVICES	34,494	0	41,685	42,729	2.5
MISCELLANEOUS REVENUES	365	0	0	5,000	100.0
OTHER FINANCING SOURCES	41,000	226,247	0	0	0.0
TOTAL OTHER REVENUE	75,859	226,247	41,685	47,729	14.5
<b>UNREIMBURSED COSTS</b>	1,319,728	2,309,331	572,780	1,706,856	198.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-9 of the Schedules Section.*

## Purpose / Program Discussion

This budget unit finances certain general costs of County government that do not support specific departments or programs. Typical costs financed by this budget unit include professional services for legislative advocacy and conducting the annual independent audit of County government finances.

This budget unit also includes \$11,840 to pay for a portion of the Yuba City Unified School District's annual assessment from the Sutter Butte Flood Control Agency, pursuant to a 2010 agreement, payment of \$52,000 to the Yuba-Sutter Economic Development Corporation, and \$30,000 to the Area 4 Agency on Aging.

Revenues include an Interfund transfer from non-General Fund departments to pay for their proportionate share of the annual County financial audit.

## Major Budget Changes

### Services & Supplies

- 26,871 Increase for the cost of utilities at the Hall of Records. This cost was previously included in the Board of Supervisors' budget (Dept. 1101)

# County Administrative Office

## Non-Departmental Expenses (1-103)

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Steven M. Smith,  
County Administrator

### Other Charges

- 1,113,241 Increase primarily due to the inclusion of the pension prefunding contribution, which was deferred in the FY 2020-21 Adopted Budget, although this added as an adjusted item later in FY 2020-21

### Recommended Budget

Recommended appropriations total \$1,754,585, an increase of \$1,140,120 (185.5%) compared to the FY 2020-21 Adopted Budget. The General Fund provides 97.3% of the financing for this budget unit and has increased by \$1,134,076 (198%) compared to FY 2020-21. Where appropriate, costs are allocated to County programs through the County's Annual Cost Plan.

The Professional and Specialized Services account is recommended at \$300,000, consistent with the FY 2021-22 Adopted Budget. This line item includes \$10,000 for the Management Training program and continued use of Taussig and Associates for services related to the Bogue-Stewart Master Plan tax exchange negotiations. Since the tax exchange negotiations with City of Yuba City have concluded these services may not be used in FY 2021-22, which will generate cost savings for the County.

The Contribution to Other Agencies account reflects the County's contribution to the Area 4 Agency on Aging (pursuant to a current Joint Powers Agreement) in the amount of \$30,000, the \$52,000 annual contribution to the Yuba Sutter Economic Development Corporation, and the County's Contribution to its pension (\$1 million) and other post-employment benefits (\$100,000) prefunding accounts with Public Agency Retirements Services (PARS). Investment in PARS as a pension and other post-employment benefits (OPEB) prefunding trust is enabled by Government Code 53216.1. The market value of the assets in the County's Pension account at April 30, 2021 was \$5,272,272 including investment earnings of \$704,005 (net of expenses) since July 1, 2020. The annualized return for the past year is 25.90%, with a 3-year annualized return of 10.12%. The County's plan for paying down pension liability relies on a 4% annualized return on investment and a County contribution of \$1 million per year. At this time, investment performance is exceeding the County's plan, which, if continued, could accelerate the retirement of unfunded pension liability sooner than 2045. In February 2021, the County commenced depositing funds into its PARS account for prefunding OPEB liability. The balance in the OPEB account as of April 30, 2021 is \$204,798, which includes investment earnings to date (net of expenses) of \$4,798, a 1.16% return for the first three months.

Intrafund Transfers include a negative \$5,000 (essentially a revenue) in Intrafund Rents/Leases related to the Farm Advisor's building lease. This account is budgeted at \$5,000 annually.

### Use of Fund Balance

Increase in Obligated Fund Balance are recommended at \$5,000:

- \$5,000 is recommended to be placed in the Committed Fund Balance for Farm Advisor/Ag Building account (#31205). This designation will be used to offset costs for any future improvement to or replacement of the joint Agricultural Commissioner/Farm Advisor facility

County Administrative Office  
General Revenues (1-209)

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL				Dept: 1209	
Unit Title: GENERAL REVENUES					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	10,605	15,163	8,888	9,648	8.6
INTRAFUND TRANSFERS	-723,314	-364,298	-728,597	-632,922	-13.1
INCREASES IN RESERVES	0	0	9,201,768	0	-100.0
OTHER FINANCING USES	1,466,972	23,500	290,959	491,942	69.1
NET BUDGET	754,263	-325,635	8,773,018	-131,332	-101.5
<b>REVENUE</b>					
TAXES	34,773,310	32,187,897	34,405,701	34,933,898	1.5
LICENSES, PERMITS, FRANCHISES	1,416,912	1,295,031	1,200,000	1,400,000	16.7
FINES, FORFEITURES, PENALTIES	47,641	43,278	40,250	40,100	-0.4
REVENUE USE MONEY PROPERTY	1,185,235	1,096,974	1,150,000	925,000	-19.6
INTERGOVERNMENTAL REVENUES	158,380	114,380	232,649	261,034	12.2
CHARGES FOR SERVICES	8,723,357	3,171,098	9,227,831	7,833,523	-15.1
MISCELLANEOUS REVENUES	685,770	404,892	600,000	600,000	0.0
OTHER FINANCING SOURCES	0	0	5,430,551	605,095	-88.9
CANCELLATION OF OBLIGATED FB	0	0	1,466,000	391,942	-73.3
UNDESIGNATED FUND BALANCE	9,365,797	-93,993	7,995,971	9,053,081	13.2
TOTAL OTHER REVENUE	56,356,402	38,219,557	61,748,953	56,043,673	-9.2
<b>UNREIMBURSED COSTS</b>	-55,602,139	-38,545,192	-52,975,935	-56,175,005	6.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-11 of the Schedules Section.

## Purpose / Program Description

The General Revenues budget unit accounts for the non-department-specific revenues of the County's General Fund. General revenues include property taxes, fines, sales and use taxes, various revenues from the State, miscellaneous taxes, and other revenues, which are not accounted for in other budget units. In the Recommended Budget, the estimated unassigned fund balance expected to be available is included in the General Revenues budget and is used to balance the budget. These general revenues finance the "Unreimbursed Cost" of all other budget units within the General Fund, Health Fund, Trial Courts Fund, and Public Safety Fund.

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

## Major Budget Changes

### Intrafund Transfers

- \$95,675 Decrease in Intrafund Overhead (A-87) charges (shown as a negative expenditure) due to changes in the County's Annual Cost Plan

# County Administrative Office

## General Revenues (1-209)

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*Steven M. Smith,*  
*County Administrator*

### Increases in Reserves

- (\$9,201,768) CARES Act funds were included in the FY 2020-21 budget and initially budgeted to be placed in reserves. CARES Act expenditures ended on December 31, 2020

### Other Financing Uses

- \$312,332 Increase of \$312,332 for transfer to debt service for principal and interest payment (net of commercial rent revenue) on Gray Avenue property purchased in FY 2020-21
- (\$111,284) Decrease in Transfers Out for Capital Projects due to projected General Fund projects for FY 2021-22

### Revenues

- (\$475,000) Decrease in secured property tax due to an audit adjustment to repay \$775,000 per year over a three-year period
- \$500,000 Increase in Property Tax In Lieu of Vehicle License Fee
- \$432,197 Increase in Sales Tax per estimates from HdL Sales Tax Consultants
- (\$240,000) Decrease in Delinquent Property Tax revenue and associated interest and penalties
- \$80,000 Increase in Property Transfer Tax to reflect higher anticipated property sales, consistent with current year revenue projections
- \$200,000 Increase in Franchises to be consistent with current year projections
- (\$125,000) Decrease in interest revenue
- (\$100,000) Decrease in Tobacco Settlement Revenue due to declining tobacco sales
- \$50,000 Anticipated increase in Mandated Cost revenue due to claiming history
- \$112,261 Increase in Interfund Jail Medical
- (\$1,511,569) Decrease in A-87 Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies

## Program Discussion & Recommended Budget

The estimate for the General Revenue category (including Intrafund revenue, but not including available fund balance) is \$46,598,650, which is a decrease of \$257,781 (0.5%) compared to the FY 2020-21 Adopted Budget when one-time CARES Act funds and use of Committed and Available Fund Balance are removed.

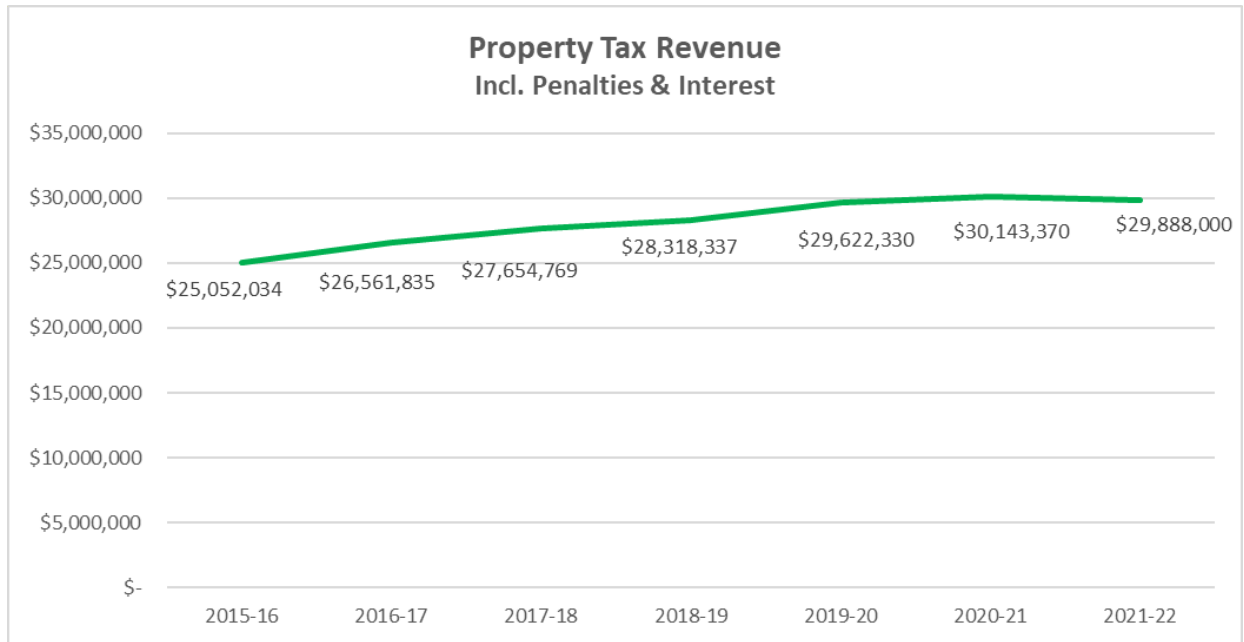
Historically, the County's major sources of General Fund revenue have been property tax and sales and use tax. In FY 2004-05, significant changes occurred in the way the major revenue streams are received from the State. Prior to 2004, a primary source of revenue for California counties was motor vehicle license fees. In 2004, newly elected Governor Schwarzenegger reduced the vehicle license fees dramatically, which would have caused a significant hardship for counties. Due to the voter-approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle revenues and has “swapped” that revenue for property tax that would have been retained by the state. That revenue is budgeted in the Property Tax In-Lieu – Vehicle License Fee account. The intent of Prop 1A was to protect revenues collected by local governments (cities, counties, and special districts) from being transferred to the California state government for statewide use. This was a permanent change to the County-State relationship regarding these revenues, and the County will continue to receive Property Tax revenues in lieu of vehicle license fees. Property Tax In-Lieu - Vehicle License Fee revenues are calculated each year by a formula determined by the State Controller’s Office. It should be noted that these In-Lieu Property Tax revenues are not related to, nor should they in any way impact, the amount received in the Property Tax – Secured account.

Overall, revenues are stable, however a few anomalies have skewed the projections for FY 2021-22. First, as discovered in an audit by the state, the County has been overallocated ERAF funding since FY 2015-16. This resulted in an estimated payback to the state of \$2,325,000. The return of funds is expected over a three-year period without penalty or interest. The first one-third of \$775,000 was deducted from property tax projections for FY 2021-22. Estimated Actuals for FY 2020-21 include setting aside \$1.55 million in Committed Fund Balance as a reserve to offset the reduction in the two subsequent fiscal years. Second, the calculation of this year’s annual Cost Plan resulted in a reduction of \$1,607,244 in revenue to the General Fund for administrative overhead provided to all non-General Fund departments. This revenue is important because it allows the County to collect overhead from federal and state programs for services provided by many General Fund departments.

### Property Taxes

For FY 2021-22, property tax revenues (including current secured, current supplemental, current unsecured, prior unsecured and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$29.9 million. This represents no increase from the FY 2020-21 Adopted Budget, but does include the \$775,000 repayment to the state. Without that, property taxes would have increased by approximately 2.7%. Estimates for property tax and related revenues have been developed based on projections received from the Auditor-Controller’s Office and developed jointly by the County Administrative Office, Assessor’s Office and Auditor-Controller’s Office.

Sutter County uses a Teeter Plan, which allows the County to distribute property taxes to schools and other tax-receiving agencies as though there were no delinquent taxes due. The County then retains any penalty and interest revenue as the delinquent taxes are collected. Penalties and interest from delinquent taxes are projected at \$810,000 in the budget year, the same amount that was included in the FY 2020-21 Adopted Budget.



**Sales and Use Tax**

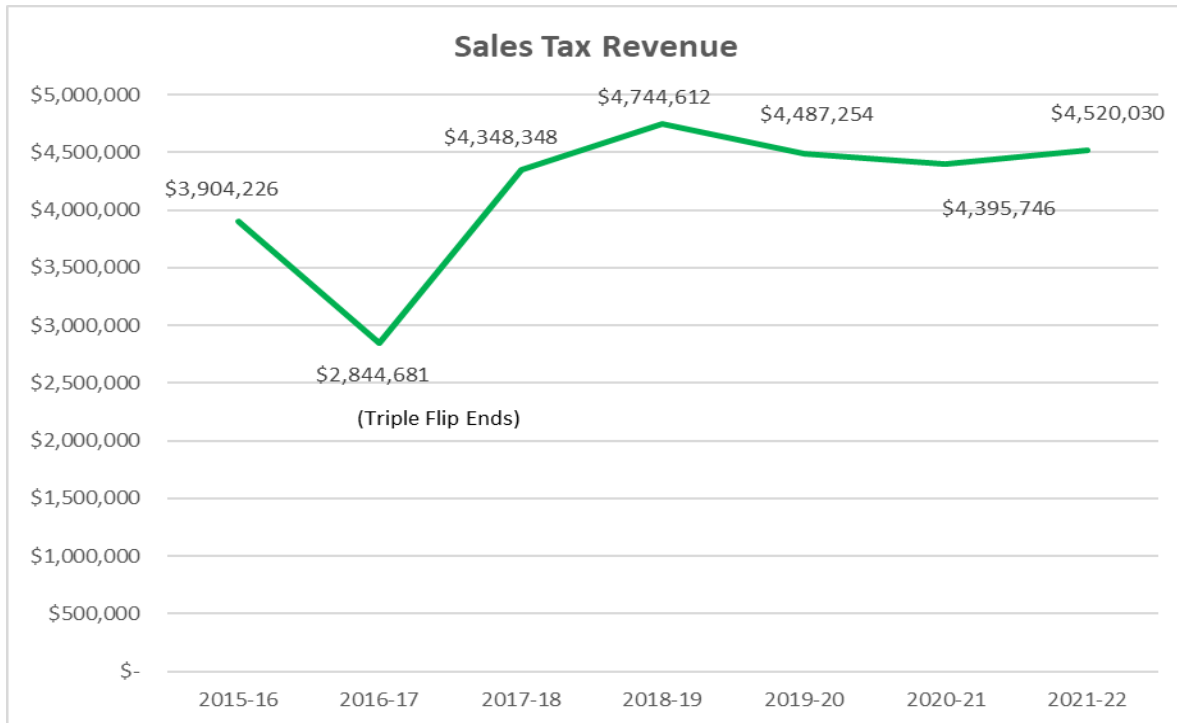
A second change in 2004, commonly referred to as the “Triple Flip,” allowed the state to divert one quarter of the 1% Bradley-Burns sales tax paid to counties and cities, replacing it with property taxes that would have gone to K-12 schools and community colleges. The schools and colleges were held harmless, as the state made up the loss of property taxes under the Proposition 98 guarantee of state funding. The additional sales tax revenue that went to the state was used to pay off Economic Recovery Bonds. When the bonds were fully paid in FY 2015-16, the Triple Flip was ended, and sales tax paid to the County was restored to the full 1% level. It was projected by the State and most local jurisdictions that the net effect upon cities and counties would be minimal.

For Sutter County however, the end of the Triple Flip resulted in a significant overall decrease in revenue in FY 2016-17. Sales Tax rebounded in FY 2017-18 and grew by \$396,264 (9.1%) from FY 2017-18 to FY 2018-19. In projecting Sales Tax Revenue for FY 2020-21 and FY 2021-22, the CAO’s office relied on estimates from the County’s sales tax consultant, Hinderliter de Llamas and Associates (HdL), which took into consideration the local and statewide economic impact of efforts to curb the spread of COVID-19. Sales tax revenues are projected to recover slightly in the current year and budget year but are still not projected to rise above pre-pandemic levels. The County benefitted from online sales where taxes went into the County’s pool based on delivery address. Beginning in FY 2020-21, a major online retailer has changed the way it accounts for

# County Administrative Office General Revenues (1-209)

Steven M. Smith,  
County Administrator

sales tax collected and allocated to the jurisdiction where distribution centers are located. This will result in some loss of sales tax revenue for purchases made in Suter County but shipped from major metropolitan areas where distribution centers are located.



## Other Discretionary Revenues

The County receives a share of Court fines and penalties, which have declined significantly over the past several years. Total Fines and Penalties revenue for FY 2021-22 is projected at \$40,100, a slight decrease from the FY 2020-21 Adopted Budget, but reflective of actual revenues received.

Interest revenue has also decreased significantly over the past several years. In FY 2016-17, actual interest revenue was \$538,494. In FY 2018-19 and FY 2019-20, the County elected to prepay its annual CalPERS unfunded liability payment in advance, saving \$372,843 and \$420,289, respectively in those years. Prepayment, however, had a significant impact on cashflow, and interest revenue as a result. As in FY 2020-21, the CAO Recommends not prepaying the PERS contribution in favor of preserving cash flow. Thus, interest revenue is projected at \$125,000 in FY 2021-22.

The County receives Franchise Fee revenue from four sources: PG&E, Recology Yuba-Sutter, AT&T, and Comcast, with the majority of the fee revenue coming from PG&E. Because the PG&E franchise fee is tied to electric and gas use, this revenue source fluctuates from year to year. However, overall, Franchise Fee revenue from PG&E has increased modestly in FY 2020-21. Total franchise fee revenue is budgeted at \$1.4 million, an increase of \$200,000 over the FY 2020-21 Adopted Budget and reflective of revenue estimates for FY 2020-21.

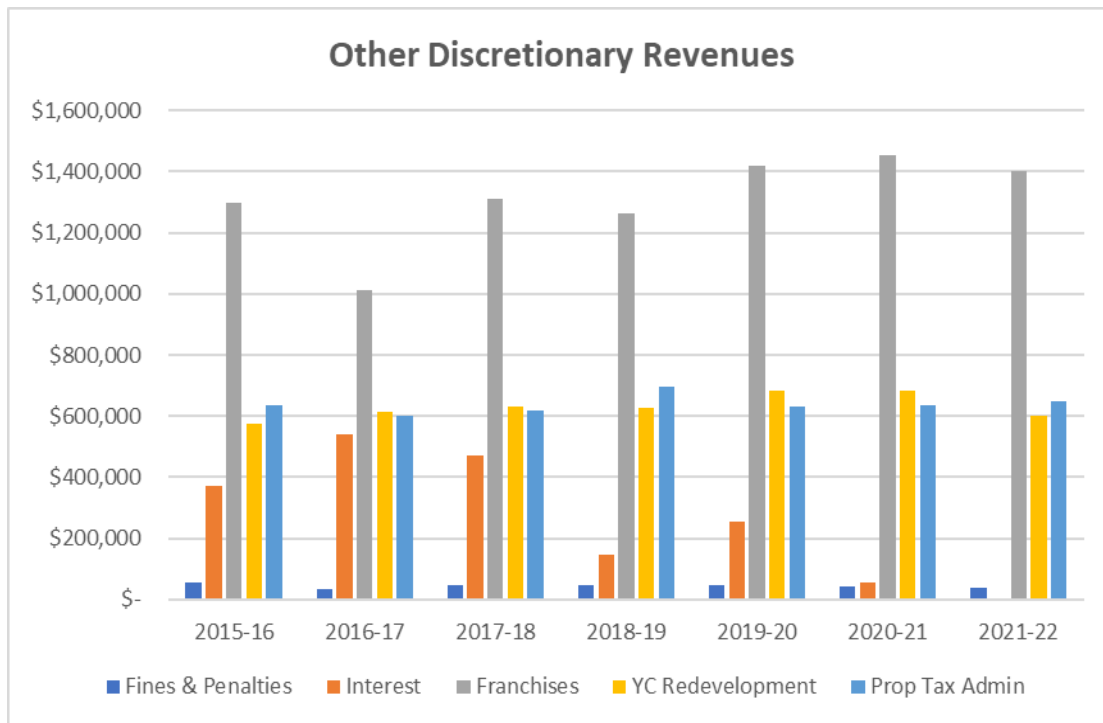
# County Administrative Office General Revenues (1-209)

Steven M. Smith,  
County Administrator

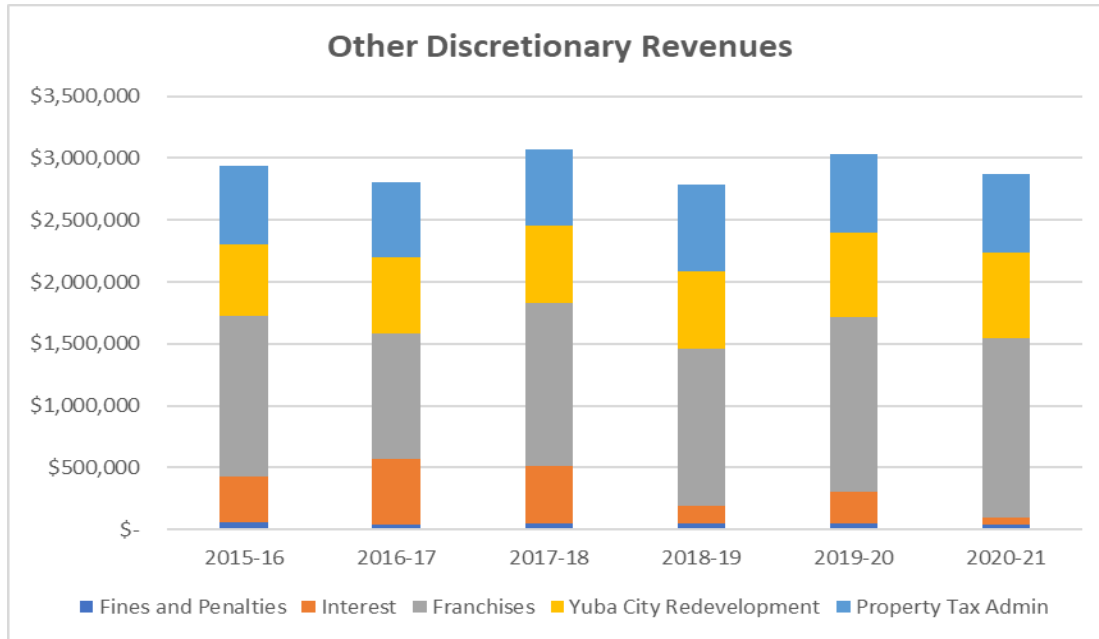
With the statewide dissolution of Redevelopment Agencies in 2011, the County began receiving a portion of property taxes that were originally committed to the City of Yuba City for redevelopment projects. Revenues have been growing slightly over the past few years. For FY 2021-22, the County expects to receive approximately \$600,000 in revenue from this source.

The County, as the assessing and collecting agency for property taxes, receives revenue from the state for administration of the property tax programs. This revenue has remained relatively flat over the past five years, and is projected at \$650,000 in the budget year, approximately the same amount that was received in FY 2015-16.

Together, these revenue sources bring between \$2.7 to \$3.1 million in additional revenue to the County each year. The charts below show the changes in the individual revenue sources as well as the combined effect since FY 2015-16.







Appropriations in this budget include Transfers-Out for the General Fund share of various projects. These costs total \$491,942, and include the following:

- \$50,000 For completion of ADA and other construction for the County building located at 1160 Civic Center Boulevard, which will allow for the move of the Auditor-Controller and Treasurer-Tax Collector out of 463 2<sup>nd</sup> Street. The total cost of this project is \$550,000, with \$250,000 coming from Developer Impact Fees – General Government (fund 0101)
- \$50,000 For a study for relocation of the Clerk-Recorder’s office from 2<sup>nd</sup> Street to the County Government area on Civic Center and Veterans Memorial Circle
- \$79,675 For estimated operational costs for the Gray Avenue property in advance of redesign and construction of space for Health and Human Services
- \$312,267 Transferred to the Debt Service fund to pay the debt service on the Gray Avenue property, net of rent revenue from three commercial leases

## Use of Fund Balance

The estimated available unassigned Fund Balance for the budget year is \$9,053,081. This represents carry-forward monies generated from on-going County operations in FY 2020-21, which is used to fund on-going County expenditures in FY 2020-21. This amount is substantially higher than what was anticipated due to General Fund cost savings for Public Safety and Public Health salaries and benefits supported by CARES Act funding that would have otherwise been absorbed by the General Fund. This additional revenue is one-time in nature.

## County Administrative Office General Revenues (1-209)

Steven M. Smith,  
County Administrator

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The FY 2021-22 budget also includes cancellation of \$391,942 in fund balance committed for capital projects. In FY 2018-19, the County designated \$1.25 million for the purchase of the Gray Avenue property (formerly housing Kmart and other retailers). The County's cost for acquisition was approximately \$955,000, leaving \$295,000 to subsidize the first payment on the \$6,750,000 that the County borrowed to complete the purchase. The first year's principal and interest payment is \$537,190 and the three commercial leases are expected to generate \$224,923 in revenue. This leaves a General Fund cost of \$312,267, plus estimated operating costs of \$79,675. Since the County now owns the building, General Fund must pay the debt and operating costs until HHS takes occupancy.

It is important to note that the actual estimated available Fund Balance will not be known until the financial books of the County are closed by the Auditor-Controller's Office, and it is likely that the actual fund balance will differ from what is included in this recommendation. At this time, it is anticipated that any change in Fund Balance available that results from the closing of the County books at year-end will be adjusted to increase Unassigned Fund Balance in the General Fund. If significantly less revenue is received than anticipated, staff will return to the Board of Supervisors with revised recommendations. If more revenue is received, it should be allocated to Committed for Capital Projects in accordance with County Administrative Policy #504 – *Budget and Financial Management*. This policy states that residual revenue should be used to augment reserves and to address long-term liabilities, namely pension and other post-employment benefits (OPEB). Increases in the General Reserve (\$500,000), Budget Stabilization Reserve (\$500,000), Pension Prefunding Contribution (\$1,000,000) and OPEB Prefunding Contribution (\$100,000) have already been included in the FY 2021-22 Recommended Budget using available resources.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL Unit Title: CONTINGENCY				Dept: 9900	
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
PROVISIONS FOR CONTINGENCIES	0	0	800,000	1,000,000	25.0
NET BUDGET	<u>0</u>	<u>0</u>	<u>800,000</u>	<u>1,000,000</u>	<u>25.0</u>
<b>UNREIMBURSED COSTS</b>	0	0	800,000	1,000,000	25.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-14 of the Schedules Section.*

## Purpose

The General Fund Contingency budget, prepared by the County Administrator’s Office, is used for unanticipated costs occurring in all General Fund-related County operations during the fiscal year. It acts as a hedge against unanticipated adverse state and federal budget actions, may fund mid-year employee salary and benefits adjustments, and provides funds for unanticipated needs that may occur during the course of the fiscal year. The recommended amount of \$1,000,000 represents approximately 1.4% of recommended total General Fund appropriations (excluding the Contingency). This is an increase of \$200,000 over the FY 2019-20 Adopted Budget. The increase is consistent with Administrative Policy #504 – *Budget and Financial Management*, adopted by the Board of Supervisors on December 15, 2020.

The zeroes shown in the “Actual” columns for prior years can appear misleading. To avoid double-counting of expenditures within the General Fund, the Auditor-Controller’s Office reduces the budgeted amount in the Contingency Reserve and adds to the budgeted amount in the receiving budget unit when a transfer is made or, if unanticipated funding is received in a subsidiary fund of the General Fund, the Contingency Reserve is increased. For FY 2019-20, a total of \$320,000 is anticipated to be spent from contingency. Uses include \$50,000 for a second code compliance officer, \$130,000 for homeless response costs, \$20,000 for Public Administrator functions through the Sheriff’s Office, and \$120,000 for any additional needs prior to the close of FY 2020-21. The contingency was increased by \$200,000 after the budget was adopted, making the total appropriation for FY 2020-21 \$1,000,000. Any funds not transferred out of Contingency during a given fiscal year remain in the General Fund and are available for appropriation in the following fiscal year.

## **Recommended Budget**

The FY 2021-22 Appropriation for Contingency is recommended at \$1,000,000, an increase of \$200,000 (25%) from the FY 2020-21 Adopted Budget.

## **Use of Fund Balance**

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: <b>0015 - PUBLIC SAFETY</b>					Dept: <b>2401</b>
Unit Title: <b>EMERGENCY SERVICES</b>					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	222,064	265,776	297,946	384,266	29.0
SERVICES AND SUPPLIES	376,473	299,567	1,253,168	752,162	-40.0
OTHER CHARGES	122,542	50,082	100,087	88,896	-11.2
CAPITAL ASSETS	93,236	0	20,000	41,277	106.4
INTRAFUND TRANSFERS	69,927	-4,704	-8,000	-7,000	-12.5
OTHER FINANCING USES	22,922	8,272	35,660	5,023	-85.9
NET BUDGET	<u>907,164</u>	<u>618,993</u>	<u>1,698,861</u>	<u>1,264,624</u>	<u>-25.6</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	332,598	298,402	1,366,490	894,236	-34.6
CHARGES FOR SERVICES	0	122,704	56,000	63,500	13.4
TOTAL OTHER REVENUE	<u>332,598</u>	<u>421,106</u>	<u>1,422,490</u>	<u>957,736</u>	<u>-32.7</u>
<b>UNREIMBURSED COSTS</b>	574,566	197,887	276,371	306,888	11.0
<b>ALLOCATED POSITIONS</b>	2.20	2.20	2.20	2.20	0.0

*Budget detail can be found on page SC-15 of the Schedules Section.*

## Mission / Program Discussion

The Office of Emergency Management (OEM) is responsible for administration of the County's comprehensive, all-hazard emergency management program. The program identifies threats, develops response plans and protocols, recommends hazard mitigation strategies, conducts staff training and response exercises, manages the Emergency Operations Center (EOC), administers Emergency Management Performance grants (EMPG) and Homeland Security Grants (HSGP), provides preparedness information to the public, collaborates with allied agencies, and coordinates the County's response to, and recovery from, major emergencies and disasters.

## Major Budget Changes

### Salary & Benefits

- \$60,000 Increase due to the addition of an Extra Help Staff Analyst position which will assist with FEMA reimbursements for the County (fully funded by Federal revenue)

### Services and Supplies

- \$440,448 Decrease to Professional/Specialized Services for FY 2020-21 grants that have concluded

- \$25,000 Decrease to Office Equipment for FY 2020-21 grants that have concluded
- \$25,685 Increase to ISF IT Services

#### **Other Financing Uses**

- \$31,183 Decrease in Operating Transfers Out associated with FY 2020-21 grants that have concluded

#### **Capital Assets**

- \$21,277 Increase due to replacement of outdated handheld radios

#### **Revenues**

- (\$472,254) Decrease associated with Federal and State grants being completed in FY 2020-21

## **Accomplishments & Goals**

The Office of Emergency Management accomplished the following in FY 2020-21:

- Responded to a number of emergencies in FY2020-21 including a Bi-County EOC activation in response to COVID-19, provided assistance to Butte and Yuba Counties with care and shelter and animal sheltering, and deployed to two mutual aid requests (CZU Lightning Complex and the Glass Fire)
- The office provided surgical masks and hand sanitizer to county departments and local businesses during supply shortages
- Completed first annual report of OEM activities
- Completed the multijurisdictional Local Hazard Mitigation Plan, making the County and participating jurisdictions eligible for disaster reimbursement and hazard mitigation funds
- Completed the Emergency Operations Plan update
- OEM manager accepted a Liaison Officer position on CAL FIRE Incident Management Team, being the first non-uniformed person on a team in State history

In FY 2021-22, the Office of Emergency Management will coordinate emergency management and response between the various public safety and service providers that serve the citizens within the County of Sutter. OEM operates in four areas of emergency management; Mitigation, Preparedness, Response, and Recovery. OEM will provide planning, training, and coordination to County departments and allied agencies including the Cities of Live Oak and Yuba City. OEM will ensure the County is in compliance with state and federal mandates that relate to emergency management and the Standardized Emergency Management System (SEMS) and the National Incident Management System (NIMS). OEM will administer a variety of public safety grants for the County and project management assistance to eligible allied agencies. While each of these grant programs have a specific scope, the general focus is to increase the County's overall ability to prevent, respond to and recover from any type of emergency or disaster.

## Recommended Budget

Recommended appropriations are \$1,264,624, which is a decrease of \$434,237 (25.6%) over the FY 2020-21 Adopted Budget. The General Fund provides 24.3% of the financing for this budget unit and is increased by \$30,517 (11%) from the FY 2020-21 Adopted Budget. This decrease in appropriations and increase in Net County Cost is primarily related to the addition of the contract and transfers out relating to the California Office of Emergency Services (CalOES) and Department of Water Resources grant funds.

The budget includes the addition of an extra help Staff Analyst position to assist with managing County FEMA claims for a net change of 0.0 FTE. This position will be fully funded by FEMA revenue.

Capital assets, recommended to be approved as of July 1, 2020, are recommended at \$41,277 for the replacement of outdated radios.

## Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0015 - PUBLIC SAFETY				Dept: 2402	
Unit Title: FIRE SERVICES ADMINISTRATION					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/17/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	214,603	194,958	220,800	231,274	4.7
SERVICES AND SUPPLIES	40,294	35,658	26,510	43,259	63.2
OTHER CHARGES	21,960	18,626	37,155	24,513	-34.0
INTRAFUND TRANSFERS	0	4,704	8,000	7,000	-12.5
OTHER FINANCING USES	391	400	506	474	-6.3
NET BUDGET	277,248	254,346	292,971	306,520	4.6
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	778	74	0	0	0.0
CHARGES FOR SERVICES	3,107	38,074	12,800	13,000	1.6
TOTAL OTHER REVENUE	3,885	38,148	12,800	13,000	1.6
<b>UNREIMBURSED COSTS</b>	273,363	216,198	280,171	293,520	4.8
<b>ALLOCATED POSITIONS</b>	1.00	1.00	1.00	1.00	0.0

*Budget detail can be found on page SC-17 of the Schedules Section.*

## Mission / Program Discussion

Fire Services Administration is responsible for coordinating and administering the County’s fire protection programs and the activities of three County Service Areas (CSAs) for which the Board of Supervisors is the governing board. CSAs provide fire protection from eight fire stations throughout the County. The Fire Services Manager/Fire Chief is the sole position in this budget unit.

The Fire Chief is responsible for coordinating the annual budgets, serving as the County Fire Marshal who enforces the adopted fire codes and ordinances, and preparing apparatus specifications for the CSAs. County Service Areas include CSA-C, CSA-D, and CSA-F.

### CSA-C

This Service Area consists of the East Nicolaus Volunteer Fire Department operating out of two stations located in the communities of East Nicolaus and Rio Oso.

### CSA-D

This Service Area consists of the Pleasant Grove Volunteer Fire Department operating out of two fire stations.



## CSA-F

This Service Area covers the largest portion of the County and includes the communities of Sutter, Live Oak, and Oswald/Tudor. Fire protection is provided to the City of Live Oak by contract.

## Major Budget Changes

### Services and Supplies

- \$ 10,324 Increase in ISF Liability Premium

### Other Charges

- (\$12,671) Decrease in IF OH Cost Plan

## Accomplishments and Goals

The Fire Chief will continue to respond to emergencies, review and inspect all new commercial construction, and exercise overall supervision of rescue, firefighting, and hazardous materials release operations in the CSAs. The Fire Chief will continue to serve as the County Fire Marshal who enforces the adopted fire codes and ordinances, prepares apparatus specifications for the CSAs, and represents the County Fire Services with other jurisdictions, emergency personnel, governing officials, and citizens.

The Fire Chief will continue to serve as the Operational Area Coordinator of Sutter County for California Office of Emergency Services and will remain committed to the state mutual aid system. In FY 2021-22, the Fire Chief will organize and participate in strike team deployments throughout the State as a local government strike team leader or for California Office of Emergency Services. The Fire Chief responded mutual aid for fire assistance to Butte and Riverside counties during the FY 2020-21 budget year.

## Recommended Budget

Recommended appropriations for FY 2021-22 are \$306,520, which is an increase of \$13,549 (4.6%) over the FY 2020-21 Adopted Budget. The General Fund provides 95.8% of the financing for Fire Services Administration and is increased by \$13,349 (4.8%) over the FY 2019-20 Adopted Budget.

This budget unit is within the Public Safety fund; however, it is considered to be funded primarily by the General Fund.

## Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0305 - COUNTY SERVICE AREA F			Dept: 0305		
Unit Title: COUNTY SERVICE AREA F					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,837,027	1,999,082	2,351,084	2,329,447	-0.9
SERVICES AND SUPPLIES	831,440	820,455	985,085	972,689	-1.3
OTHER CHARGES	186,272	116,744	152,021	141,029	-7.2
CAPITAL ASSETS	294,728	22,683	0	0	0.0
OTHER FINANCING USES	24,596	27,318	28,057	29,371	4.7
NET BUDGET	3,174,063	2,986,282	3,516,247	3,472,536	-1.2
<b>REVENUE</b>					
TAXES	1,897,383	1,199,694	1,881,880	1,999,000	6.2
FINES, FORFEITURES, PENALTIES	12,250	15,050	2,000	7,000	250.0
REVENUE USE MONEY PROPERTY	5,406	-145	2,500	2,000	-20.0
INTERGOVERNMENTAL REVENUES	200,326	261,060	477,791	366,000	-23.4
CHARGES FOR SERVICES	710,808	886,166	750,946	748,958	-0.3
MISCELLANEOUS REVENUES	21,826	32,729	0	0	0.0
OTHER FINANCING SOURCES	208,609	34,406	346,150	0	-100.0
CANCELLATION OF OBLIGATED FB	0	0	54,980	349,578	535.8
TOTAL OTHER REVENUE	3,056,608	2,428,960	3,516,247	3,472,536	-1.2
<b>UNREIMBURSED COSTS</b>	117,455	557,322	0	0	0.0
<b>ALLOCATED POSITIONS</b>	22.00	24.00	22.00	22.00	0.0

*Budget detail can be found on page SC-19 of the Schedules Section.*

## Mission / Program Discussion

Consistent with the mission and values of Sutter County Fire Services, County Service Area F is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within approximately 254 square miles of the County. This area includes the City of Live Oak, which is served under contract, the community of Sutter, and the unincorporated area from the Butte County line to the Nicolaus Bridge, excluding the Fire Protection Districts.

This budget unit operates three fire stations and has an equipment inventory of thirteen engines, including four structural firefighting engines (Type I), three wild-land engines (Type III), three water-tenders, two grass fire unit, and one heavy rescue/hazardous materials truck. Personnel include two Battalion Chiefs, nine Captains, five Engineers, six Engineers-SAFER and 27 volunteers. The 2010 Census report lists the population of CSA-F as 28,002, including the contracted City of Live Oak.

The Fire Department has been rated by the Insurance Services Office (ISO) as Class 4 in the Sutter Community Services District, Class 4 in the City of Live Oak and Class 5 in all non-hydranted areas within five miles of a fire station (one of only three fire departments in the State of California with this rating for non-hydranted areas). Areas located beyond five miles of a fire station are rated

as Class 10. Each rating number represents a fire defense and physical condition measurement relative to insurance risk. Lower values indicate less insurance risk and often equate to lower insurance costs for residents.

## Major Budget Changes

### Salaries & Benefits

- (\$190,678) Decrease in salary and benefits for the un-funding of two (2.0 FTE) vacant Fire Engineer positions
- \$513,839 Increase in salary and benefits for the six Fire Engineer-LT positions thru the SAFER Grant

### Revenue

#### Intergovernmental Revenue

- \$111,791 Decrease in Revenue from FY 2018 SAFER grant due to the Federal Funding Cap Percent reducing to 35% going into the third year of the grant
- \$120,000 Increase in Property Taxes projected for FY 2021-22

#### Other Financing Sources

- (\$341,449) Decrease in Operating Transfer-In from the General Fund to cover the offsetting SAFER Grant cost

#### Cancellation of Fund Balance

- \$294,598 Increase in Cancellation of Fund Balance to cover the offsetting SAFER Grant cost

## Accomplishments & Goals

During FY 2020-21, the Department collectively responded to 2,533 calls for service. Additionally, the Department responded to Mutual Aid requests in Butte, Shasta, Sonoma, Riverside, Fresno, and Tehama Counties during the very busy 2020 wildland fire season. All career personnel are certified Emergency Medical Technicians with a defibrillator endorsement (EMT-1D) and a majority are Hazardous Materials Technicians or Specialists. Some of the volunteer members are similarly certified. Training is an ongoing process for all personnel, and the Department has always been supportive of advanced training regardless of the firefighters' career or volunteer status. State regulations require personnel to undergo more specialized training. Personnel have been trained and certified in confined space rescue, high angle rope rescue, swift water rescue, and trench rescue techniques.

In FY 2021-22, the Department will:

- Conduct numerous fire inspections, fire hydrant testing, fire investigations, and assist other fire departments in the County with those duties
- Conduct fire prevention programs at all elementary schools within its jurisdiction
- Maintain a strong commitment to the State Mutual Aid System
- Continue to be a signatory agency to the Yuba Sutter Hazardous Materials Response Team (YSHMRT). This team provides hazardous materials emergency response within Sutter and Yuba Counties.

## Recommended Budget

Appropriations are recommended at \$3,472,536, which is a decrease of \$43,711 (1.2%) over the FY 2020-21 Adopted Budget.

All funding is provided through property taxes, special taxes, City of Live Oak contract revenues, and interest earnings. This budget unit does not routinely receive a funding allocation from the General Fund. The Sutter County Board of Supervisors has voted that the General Fund may contribute up to \$700,000 over three years (FY 2019-20 to FY 2021-22) to provide matching funds for the SAFER grant, which funds six additional fire fighters.

Tax revenue, including the Special Fire Tax, is not adequately growing to cover the ongoing costs of the Fire Department. The Department has already begun experiencing a funding shortfall, where revenues do not completely cover expenses and fund balance reserves are needed to sustain service levels. Absent of new revenue, the Department will have to examine ways to reduce expenses, which may include closing some fire stations. Closure of fire stations would increase response times and increase ISO ratings in the affected areas, thereby increasing the cost of home/property insurance in those areas.

The Department must continue to un-fund the two vacant Fire Engineer positions to stay in compliance with the staffing requirement of the FY 2018 Staffing for Adequate Fire/Emergency Response (SAFER) grant. These applicable staffing changes will continue to be in effect in FY 2021-22.

## Use of Fund Balance

The CSA-F fund contains a Restricted Fund Balance in the amount of -\$169,876 as of July 1, 2020 (which does not include the outstanding loan from the General Fund for the construction of the Sutter Fire Station, with a remaining balance of approximately \$415,944). The recommended budget includes a cancellation of Obligated Fund Balance in the amount of \$349,578. This is budgeted as a placeholder for the required match of the SAFER Grant. Since there is not enough available fund balance to cancel the entire amount; this match will be required to come from the General Fund. Any use of General Fund resources will be calculated after the close of FY 2020-21 and staff will return to the Board of Supervisors to request additional funds, if necessary, to close the budget gap.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0309 - CNTY SERVICE AREA C-E NICOLAUS				Dept: 0309	
Unit Title: CNTY SERVICE AREA C-E NICOLAUS					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/12/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	126,854	123,447	199,167	127,634	-35.9
OTHER CHARGES	19,826	19,207	41,042	37,804	-7.9
CAPITAL ASSETS	12,030	330,185	328,998	200,000	-39.2
INCREASES IN RESERVES	0	0	57,739	0	-100.0
NET BUDGET	<u>158,710</u>	<u>472,839</u>	<u>626,946</u>	<u>365,438</u>	<u>-41.7</u>
<b>REVENUE</b>					
TAXES	231,179	146,589	222,200	224,700	1.1
REVENUE USE MONEY PROPERTY	22,521	3,140	13,000	12,000	-7.7
INTERGOVERNMENTAL REVENUES	2,430	1,196	2,300	2,300	0.0
CHARGES FOR SERVICES	8	28,795	8,000	8,000	0.0
MISCELLANEOUS REVENUES	0	116,969	64,598	0	-100.0
CANCELLATION OF OBLIGATED FB	0	0	316,848	118,438	-62.6
TOTAL OTHER REVENUE	<u>256,138</u>	<u>296,689</u>	<u>626,946</u>	<u>365,438</u>	<u>-41.7</u>
<b>UNREIMBURSED COSTS</b>	-97,428	176,150	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-22 of the Schedules Section.*

## Mission / Program Discussion

The East Nicolaus Volunteer Fire Department (CSA-C) is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within this service area. The County Service Area C is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief.

This budget funds the East Nicolaus Volunteer Fire Department (CSA-C). The service area encompasses approximately 62 square miles. The 2010 Census Report lists the population at 1,571 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

The East Nicolaus Volunteer Fire Department is comprised of two fire stations. The main station (Station 1) is located at 1988 Nicolaus Avenue in East Nicolaus and houses six pieces of fire equipment. The Sub-Station (Station 2) is located at 176 Pleasant Grove Road in Rio Oso and currently houses one Type 6 grass fire engine.

The Department consists of one shared Volunteer Fire Chief with Pleasant Grove Volunteer Fire Department, one shared Extra-Help Fire Engineer with Pleasant Grove Volunteer Fire Department, and 12 Volunteer Fire Fighters. All personnel are trained in emergency care and cardiopulmonary resuscitation.

## Major Budget Changes

### Services and Supplies

- (\$12,349) Reduction in Professional and Specialized Services
- (\$12,528) Reduction in Small Tools

### Capital Assets

- (\$128,998) Reduction in Capital Assets due to the proposed Grass Fire Engine being less than the Capital Assets purchased in FY 2020-1

### Increases in Reserves

- (\$27,739) Reduction in the Increases in Reserves expenditure category

## Revenues

### Cancellation of Obligated Fund Balance

- (\$64,598) Reduction in Insurance Reimbursement due to the insurance claim for building damage being processed in FY 2020-21

### Cancellation of Obligated Fund Balance

- (\$198,410) Reduction in Cancellation of Fund balance

## Accomplishments & Goals

The Department responded to 161 calls for service in 2020. The Department is committed to participation in the State Mutual Aid System and has responded to requests for assistance in Butte, Shasta, Tehama and Colusa Counties during the 2020 wildland fire season. The East Nicolaus Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

## Recommended Budget

Recommended appropriations are \$365,438, which is a decrease of \$21,508 (41.7%) over FY 2020-21. There is no Net County Cost in this budget unit. All funding is provided through property taxes and interest.

Capital Assets as of July 1, 2021 are recommended as follows:

- \$200,000 for a 400-gallon brush fire truck

## **Use of Fund Balance**

The CSA-C fund contained a Restricted Fund Balance in the amount of \$662,619 as of July 1, 2020. It is estimated that the Restricted Fund Balance will remain the same at July 1, 2021.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0311 - CNTY SRVC AREA D-PLEASANT GROV				Dept: 0311	
Unit Title: CNTY SRVC AREA D-PLEASANT GROV					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/12/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	187,826	193,625	192,548	184,090	-4.4
OTHER CHARGES	24,618	20,979	44,263	39,060	-11.8
CAPITAL ASSETS	12,030	330,185	328,998	200,000	-39.2
INCREASES IN RESERVES	0	0	44,939	0	-100.0
NET BUDGET	224,474	544,789	610,748	423,150	-30.7
<b>REVENUE</b>					
TAXES	285,596	179,949	268,900	288,500	7.3
REVENUE USE MONEY PROPERTY	25,968	3,275	14,000	13,000	-7.1
INTERGOVERNMENTAL REVENUES	3,015	1,474	3,000	2,800	-6.7
CHARGES FOR SERVICES	51,528	152,793	8,000	8,000	0.0
MISCELLANEOUS REVENUES	0	15	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	316,848	110,850	-65.0
TOTAL OTHER REVENUE	366,107	337,506	610,748	423,150	-30.7
<b>UNREIMBURSED COSTS</b>	-141,633	207,283	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-24 of the Schedules Section.*

## Mission / Program Discussion

The Pleasant Grove Volunteer Fire Department (CSA-D) is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within this service area. The County Service Area D is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief.

This budget funds the Pleasant Grove Volunteer Fire Department (CSA-D). The service area encompasses approximately 71 square miles. The 2010 Census report lists the population at 980 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

The Pleasant Grove Volunteer Fire Department is comprised of two fire stations. The main station (Station 1) is located at 3100 Howsley Road in Pleasant Grove, and houses four pieces of fire equipment. The Sub-Station (Station 2) is located at the intersection of Sankey Road and Pleasant Grove Road in Pleasant Grove, and houses three pieces of fire equipment.



## Expenditures

### Capital Assets

- (\$128,998) Reduction in Capital Assets due to the proposed Grass Fire Engine being less than the Capital Assets purchased in FY 2020-1

### Increases in Reserves

- (\$44,939) Reduction in the Increases in Reserves expenditure category

## Revenues

### Cancellation of Obligated Fund Balance

- (\$205,998) Reduction in Cancellation of Fund balance

## Accomplishments & Goals

The Department consists of one shared Volunteer Fire Chief with East Nicolaus Fire Department, one shared Extra Help Fire Engineer with East Nicolaus Volunteer Fire Department. Pleasant Grove Volunteer Fire Department currently has a total of 17 Volunteer Fire Fighters. All personnel are trained in emergency care and cardiopulmonary resuscitation. The Department responded to 176 calls for service in 2020. The Department is committed to participation in the State Mutual Aid System and has responded to requests for service in Butte, Shasta, Colusa, and Tehama Counties during the 2020 wildland fire season. The Pleasant Grove Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

## Recommended Budget

Recommended appropriations are \$423,250, which is a decrease of \$187,598 (30.7%) over FY 2020-21. There is no Net County Cost in this budget unit. All funding is provided through property taxes and interest.

Capital Assets effective July 1, 2021 are recommended as follows:

- \$200,000 for a 400-gallon brush fire truck

## Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of \$888,477 as of July 1, 2020. It is estimated that the Restricted Fund Balance will remain the same at July 1, 2021.

**\*\*INDIVIDUAL BUDGETS FOLLOW NARRATIVE\*\***

## Purpose

The Capital Projects Fund was established to enable improved tracking of large County building-related projects. The Capital Improvement Plan, which lists all currently planned projects is included as the last section in the FY 2021-22 Recommended Budget book.

Capital Improvement projects are set at a threshold of \$150,000 or more and are budgeted within the Capital Asset expenditure accounts. Projects estimated to be completed within one year are budgeted in the Capital Improvement Projects budget unit (1-800). Projects estimated to cross multiple fiscal years and/or with multiple funding sources are budgeted in the Capital Projects Fund within its own budget unit.

General maintenance projects that are budgeted less than \$150,000, are included in the Building Maintenance budget unit (1-700).

## Major Budget Changes & Program Discussions

### Human Services Building Project 1-806

This budget unit is prepared jointly by multiple County departments including the County Administrative Office, Development Services, and the Health and Human Services Department (HHS).

This project involves relocating a significant portion of the Health and Human Services Department to a vacant commercial building, comprising approximately 84,000 square feet, located at 850 Gray Avenue in Yuba City. The County completed purchase of the entire retail complex in May 2021 and will move forward with plans for HHS to relocate into two spaces that are currently vacant while developing revised plans for remodel of the 850 Gray Avenue space. The Recommended Budget for FY 2021-22 is significantly reduced from previous years as there is no longer a need to pay for the previously purchased leasehold interest and certain other operating costs. A budget amendment later in FY 2021-22 will be necessary once staff has determined direction for remodel of the space.

This budget is recommended at \$79,675 for FY 2021-22; which includes IF Engineering and miscellaneous Services and Supplies expenditures. These expenditures are funded by Transfer-In from the General Fund.

### Jail Expansion Project 1-807

This project, which is managed by the Development Services Department, reflects the Jail Expansion Project budget unit created to account for costs incurred for the Main Jail Expansion project. The major construction project, which has spanned several years, was completed in FY 2019-20.

The entire project cost \$19,094,774. Complete project funding, including State funding of \$9,253,950, County development impact fees of \$3,850,212, and the total contribution of \$5,932,773 from the County's General Fund, totals \$19,523,985. The remaining \$487,050 is held as State retention to be returned to the County General Fund.

The County Administrator's Office is currently working with a Certified Public Accounting firm to conduct a required final audit of the project. Once the audit is completed and certified, the \$487,050 project retention will be returned to the County. It is anticipated that \$377,896 of this amount be transferred back to the General Fund. This budget unit appropriates \$528,050 for the audit and corresponding Transfer-Out to the General Fund.

### **Tri-County Regional Juvenile Rehabilitation Facility Project 1-808**

This budget unit, which is managed by the County Administrative Office and the Probation Department, reflects Sutter County's share of cost for the construction of the facility. This project is managed by Yuba County.

Plans for the construction of a new Tri-County Juvenile Rehabilitation Facility have continued since FY 2019-20. Colusa County was previously awarded an SB 81 Local Youthful Offender Rehabilitation Facilities Construction Grant through the Board of State and Community Corrections (BSCC). At the joint request of Yuba, Sutter and Colusa Counties, the grant was redirected by the BSCC to the proposed new tri-county facility, with Yuba County acting as the lead agency. In spring of 2015, Yuba County applied for a second round of funding through the SB 81 Local Youthful Offender Rehabilitation Facilities Construction Grant in the amount of \$9,600,000. The application was approved and, combined with the grant received by Colusa County, will be used to construct 32-bed facility in Yuba County. Originally, the plans were to build a new 48-bed facility, however, construction costs have risen by more than \$5 million since funding for the original project was approved, and the BSCC has since approved the scaled down construction plans. The project has received final approval and is currently under construction.

At July 1, 2020, this budget unit contained a committed fund balance of \$2,113,741 for purposes of completing the construction of the project. This amount has been appropriated by the Board over the years from a variety of different special revenue and General Fund sources. In FY 2020-21, \$2,095,917 of that amount was appropriated to pay Yuba County for construction invoices incurred. Appropriations for FY 2021-22 include a cancellation of fund balance for \$267,824 which is intended to appropriate the remaining fund balance for this purpose; but only the amount that is available in the committed fund balance will be paid (the \$267,824 was the best estimate at the time the budget was developed).

### **District Attorney Office Relocation Project 1-809**

In early 2016, the new Courthouse became operational; however, office space for County legal support systems was not provided. A portion of the existing County Health and Human Services Building located at 1445 Veteran's Memorial Circle (formerly occupied by Peach Tree Clinic), offers an opportunity to relocate the District Attorney's office. Development Services has hired

an architectural firm to redesign the needed improvements for the District Attorney's new office space. Currently no appropriations are recommended in the FY 2021-22 budget for this project, as direction on this project cannot occur until a long-term, permanent home for Health and Human Services is in progress.

### **Property Tax Software 1-813**

FY 2021-22 expenditures are recommended at \$507,775 for the re-budget of the integrated Property Tax System for the Offices of the Assessor, Treasurer-Tax Collector and Auditor Controller. In FY 2019-20, funding for the project (all General Fund cost) was transferred from the three departments for their shares of the project cost. The project will be completed in phases and FY 2021-22 expenditures are proposed to finish the final phase.

### **1965 Live Oak Boulevard Homeless Shelter 1-814**

On September 11, 2018, the Board of Supervisors approved a location for an emergency homeless shelter and authorized staff to conduct due diligence efforts on the site at 1965 Live Oak Boulevard in Yuba City. The Shelter structures had been completed and the Shelter has been in operation since September 2019.

The County continues working on the Shelter's improvements. The \$304,750 is a re-budget related to provide existing shelter units with electrical, HVAC units, and additional grounds lighting as well as purchase and installation of shower/bathroom trailer for the shelter.

The cost of the project is expected to be funded by CDBG grant. The application of CDBG grant is process.

### **Library Innovation Project 1-816**

Sutter County operates a library system designed to benefit the entire region, and the main facility is located in Yuba City. This facility was built in 1971 when the population of Yuba City was 13,986 and the needs of the region were much different. In recent years, in addition to receiving feedback from the public, the Library has worked with the Aspen Institute to identify strategies to accommodate and provide access to new technology. It was identified that space for students and entrepreneurs to collaborate, share, and present ideas that further the educational and employment opportunities of residents would be very beneficial for the needs of the growing region and should be a critical priority of the Library should any expansion possibilities be considered. To this end, both the City of Yuba City and the County have brainstormed on how to improve the library in this manner. What resulted was a plan to design a new "Innovation Center" that would significantly enhance and expand services to the community in the manner previously sought after. The Innovation Center would accomplish this by providing access to innovative educational opportunities which would benefit patrons in ways they could not have previously obtained and increase the square footage available for public use by approximately 5,500 square feet within the existing footprint of the structure.

The City has supported this project by providing \$1,163,000 in City Library Impact Fees to fund its construction costs. The County awarded a contract to architectural firm HGA to develop a design concept for the project. Activities on this contract have commenced and construction will likely be completed in early FY 2021-22. All funding for this project has been placed in a committed fund balance within fund 0016. The FY 2021-22 budget includes \$261,575 in Cancellation of Fund Balance and Capital Assets – Structures & Improvements. This amount represents the portion of the project unfinished from FY 2020-21.

### **Jail Perimeter Fence - 1817**

This project involves the design and construction of a permanent perimeter fence for the Sutter County Sheriff's Office and Jail (project number C2021029). The intent is to improve the site security for Sheriff's personnel and designate the spaces for the general public. Along with perimeter fencing, the project will include vehicle gates across driveways, personal gates across sidewalks, along with access controls at each gate and video camera installations.

This project was approved, commenced, and funded in FY 2020-21 with \$434,000 coming from the Criminal Justice Facilities Construction Fund (0262). The FY 2021-22 budget appropriates \$239,915 in Operating Transfers In from the Trial Court Fund for IF Engineering and Capital Asset – Structures & Improvements. At the time this narrative was written this amount was the estimate that would be carried over to FY 2021-22.

### **Behavioral Health Parking Lot - 1819**

The Behavioral Health Parking project started in FY 2020-21. This project will be completed in phases. Appropriations in the amount of \$1,500,000 are budgeted for FY 2021-21. The project will be funded by Operating Transfers In from Behavioral Health Realignment.

## **Use of Fund Balances**

These budgets do not utilize any specific fund balances, except for the following:

- Project 1806, Human Services Building: a \$79,675 Operating Transfer from the General Fund is proposed
- Project 1808, Tri County Juvenile Hall Construction: a \$267,824 Cancellation of Fund Balance to appropriate any remaining Fund Balance for payment of any additional cash match contribution
- Project 1813, Property Tax Software: this project includes a \$507,775 Cancellation of Fund Balance from Fund 0016 to complete the remainder of the project in FY 2021-22
- Project 1814, 1965 Live Oak Homeless Shelter: this project includes a \$304,750 Operating Transfer from CDBG Special Revenue Fund

## County Administrative Office Capital Projects Fund (0016)

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*Steven M. Smith,  
County Administrator*

- Project 1816, Library Innovation Center: this project includes a \$261,575 Cancellation of Fund Balance from Fund 0016 to complete the remainder of the project in FY 2021-22
- Project 1817, Jail Perimeter Fence: this project includes a \$239,915 Transfer In from the Fund 0014; which is where the original funding source (from the CJ Facilities Construction Fund) transferred the money to
- Project 1819, Behavioral Health Parking Lot: this project includes a \$1,500,000 Operating Transfer In from Behavioral Health Realignment

County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: <b>0016 - CAPITAL PROJECTS</b>			Dept: <b>1806</b>		
Unit Title: <b>HUMAN SERVICES BUILDING</b>					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	1,653,449	220,450	1,467,145	13,462	-99.1
OTHER CHARGES	83,544	73,826	156,609	66,213	-57.7
CAPITAL ASSETS	0	251,572	0	0	0.0
NET BUDGET	1,736,993	545,848	1,623,754	79,675	-95.1
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	3,148	0	0	0	0.0
OTHER FINANCING SOURCES	922,282	1,770,775	1,623,754	79,675	-95.1
TOTAL OTHER REVENUE	925,430	1,770,775	1,623,754	79,675	-95.1
<b>UNREIMBURSED COSTS</b>	811,563	-1,224,927	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-26 of the Schedules Section.*

County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1807		
Unit Title: JAIL EXPANSION					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	457,148	27	0	146,000	100.0
OTHER CHARGES	12,840	4,320	6,277	4,154	-33.8
OTHER FINANCING USES	0	0	0	377,896	100.0
NET BUDGET	469,988	4,347	6,277	528,050	8,312.5
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	44,825	26,294	6,277	41,000	553.2
INTERGOVERNMENTAL REVENUES	699,887	0	0	487,050	100.0
TOTAL OTHER REVENUE	744,712	26,294	6,277	528,050	8,312.5
<b>UNREIMBURSED COSTS</b>	-274,724	-21,947	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-27 of the Schedules Section.*



County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: TRI CO JUVENILE HALL CONSTRUCT				Dept: 1808	
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	68,626	0	0	267,824	100.0
NET BUDGET	<u>68,626</u>	<u>0</u>	<u>0</u>	<u>267,824</u>	<u>100.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	7,048	0	0	0	0.0
OTHER FINANCING SOURCES	358,041	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	267,824	100.0
TOTAL OTHER REVENUE	<u>365,089</u>	<u>0</u>	<u>0</u>	<u>267,824</u>	<u>100.0</u>
<b>UNREIMBURSED COSTS</b>	-296,463	0	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-28 of the Schedules Section.*

County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1809		
Unit Title: DA-OFFICE RELOCATION PROJECT					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	44,100	0	0	0	0.0
NET BUDGET	44,100	0	0	0	0.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	554	0	0	0	0.0
TOTAL OTHER REVENUE	554	0	0	0	0.0
<b>UNREIMBURSED COSTS</b>	43,546	0	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-29 of the Schedules Section.*

County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: <b>0016 - CAPITAL PROJECTS</b>			Dept: <b>1813</b>		
Unit Title: <b>PROPERTY TAX SOFTWARE</b>					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
CAPITAL ASSETS	0	189,584	875,501	507,775	-42.0
NET BUDGET	0	189,584	875,501	507,775	-42.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	875,501	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	875,501	507,775	-42.0
TOTAL OTHER REVENUE	875,501	0	875,501	507,775	-42.0
<b>UNREIMBURSED COSTS</b>	-875,501	189,584	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-30 of the Schedules Section.*

County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1814		
Unit Title: 1965 LIVE OAK BLVD-HOMELESS SH					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	309,506	7,236	195,000	195,000	0.0
OTHER CHARGES	12,370	0	0	29,750	100.0
CAPITAL ASSETS	0	0	80,000	80,000	0.0
NET BUDGET	321,876	7,236	275,000	304,750	10.8
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	1,500	0	0	0	0.0
OTHER FINANCING SOURCES	320,376	0	275,000	304,750	10.8
TOTAL OTHER REVENUE	321,876	0	275,000	304,750	10.8
<b>UNREIMBURSED COSTS</b>	0	7,236	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-31 of the Schedules Section.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0016 - CAPITAL PROJECTS				Dept: 1816	
Unit Title: LIBRARY INNOVATION PROJECT					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/27/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	91,255	75,125	0	0	0.0
OTHER CHARGES	9,105	33,943	59,591	0	-100.0
CAPITAL ASSETS	0	273,369	136,409	261,575	91.8
NET BUDGET	<u>100,360</u>	<u>382,437</u>	<u>196,000</u>	<u>261,575</u>	<u>33.5</u>
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	1,163,000	0	0	0	0.0
OTHER FINANCING SOURCES	0	196,000	196,000	0	-100.0
CANCELLATION OF OBLIGATED FB	0	0	0	261,575	100.0
TOTAL OTHER REVENUE	<u>1,163,000</u>	<u>196,000</u>	<u>196,000</u>	<u>261,575</u>	<u>33.5</u>
<b>UNREIMBURSED COSTS</b>	-1,062,640	186,437	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-32 of the Schedules Section.*

County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1817		
Unit Title: CP-JAIL PERIMETER FENCE					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/20/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	0	43,729	0	16,713	100.0
CAPITAL ASSETS	0	668	0	223,202	100.0
NET BUDGET	0	44,397	0	239,915	100.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	0	10,759	0	239,915	100.0
TOTAL OTHER REVENUE	0	10,759	0	239,915	100.0
<b>UNREIMBURSED COSTS</b>	0	33,638	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-33 of the Schedules Section.*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: CP-BEHAVIORAL HEALTH PARKING					Dept: 1819
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/20/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
CAPITAL ASSETS	0	0	0	1,500,000	100.0
NET BUDGET	0	0	0	1,500,000	100.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	0	0	0	1,500,000	100.0
TOTAL OTHER REVENUE	0	0	0	1,500,000	100.0
<b>UNREIMBURSED COSTS</b>	0	0	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-34 of the Schedules Section.*

**Debt Services  
Chevron Debt Service (1-211)**

*Steven M. Smith,  
County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0020 - DEBT SERVICES</b>			Dept: <b>1211</b>		
Unit Title: <b>CHEVRON DEBT SERVICE</b>					
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/21/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	688,474	772,095	772,005	804,558	4.2
INCREASES IN RESERVES	0	0	27	0	-100.0
NET BUDGET	<u>688,474</u>	<u>772,095</u>	<u>772,032</u>	<u>804,558</u>	<u>4.2</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	599	454	0	49	100.0
OTHER FINANCING SOURCES	688,434	772,004	772,032	804,509	4.2
TOTAL OTHER REVENUE	<u>689,033</u>	<u>772,458</u>	<u>772,032</u>	<u>804,558</u>	<u>4.2</u>
<b>UNREIMBURSED COSTS</b>	-559	-363	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-35 of the Schedules Section.*

## Purpose

This budget unit is prepared by the County Administrator’s Office and managed by the Auditor-Controller’s Office and the General Services Department.

## Program Discussion

In 2014, the Board of Supervisors approved a contract with Chevron Energy Solutions (CES) for an Energy Conservation Project. This is a 15-year contract and payments are due annually on February 27<sup>th</sup>, through 2029. During the course of construction of the project, debt services payments for the project were budgeted and paid from the Capital Project fund. After the construction was completed, budget unit 1-211 within Debt Services Fund, was established to make the lease payment based on lease payment schedule. Charges are allocated to benefited departments via Operating Transfer accounts.

## Recommended Budget

Recommended Appropriations total \$804,558, per the lease payment schedule.

## Use of Fund Balance

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



**Debt Services  
Comcast Debt Service (1-212)**

*Steven M. Smith,  
County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0020 - DEBT SERVICES</b>			Dept: <b>1212</b>		
Unit Title: <b>COMCAST DEBT SERVICE</b>					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/25/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	0	0	7,799	100.0
OTHER CHARGES	0	21,176	87,466	77,988	-10.8
INCREASES IN RESERVES	0	0	25	0	-100.0
NET BUDGET	0	21,176	87,491	85,787	-1.9
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	0	211	113	-46.4
OTHER FINANCING SOURCES	21,176	0	66,104	85,674	29.6
CANCELLATION OF OBLIGATED FB	0	0	21,176	0	-100.0
TOTAL OTHER REVENUE	21,176	0	87,491	85,787	-1.9
<b>UNREIMBURSED COSTS</b>	-21,176	21,176	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-36 of the Schedules Section.*

## Purpose / Program Discussion

This budget unit is prepared by the County Administrator’s Office and managed by the General Services Department.

The County uses a dedicated, dark fiber network to transmit data, voice and video communications. The dark fiber network serves as the County backbone that connects staff and facilities to datacenters, outside agencies and the internet. County facilities throughout the region, including Yuba City, Live Oak and Sutter, are serviced by the network. In addition, direct links are provided to Sutter County Superior Court, the City of Yuba City, and Yuba County.

With the expiration of the Comcast franchise agreement on July 13, 2019, the County entered into an agreement with Comcast for continued use of the dark fiber network. The agreement includes an optional construction provision that allows the County to connect a potential future facility at Gray Ave, and to also migrate connections from the existing main County datacenter at 463 2<sup>nd</sup> Street. The Comcast agreement is for a ten-year term, which will ensure the County has a stable network with a predictable price.

The contract costs are \$21,176.04 for FY 2019-20, \$66,289.90 for FY 2020-21, and \$77,988.00 annually for FY 2021-22 through FY 2028-29. Optional construction to connect a future facility and to migrate connections from the existing main County datacenter at 463 2<sup>nd</sup> Street is estimated at \$290,355. Service charges for any future facility will not be incurred until fiber construction to the new facility has been completed. The total estimated cost of the ten-year agreement with the construction option is \$1,001,725 and will be funded by a proportional countywide distribution of costs. Costs are allocated to user departments, via Operating Transfer accounts.

**Debt Services  
Comcast Debt Service (1-212)**

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*Steven M. Smith,  
County Administrator*

**Recommended Budget**

Recommended appropriations are \$85,787, which includes \$77,988 lease payment to Comcast (\$71,683 in principal and \$6,305 in interest) and \$7,799 in for additional fees per the contract for taxes, surcharges, fees, etc. All appropriations are financed through operating transfers/charges to user departments. There is no Net County Cost in this budget.

**Use of Fund Balance**

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

**Debt Services**  
**Gray Ave Debt Service (1-213)**

*Steven M. Smith,*  
*County Administrator*

<b>COUNTY OF SUTTER</b> <b>EXECUTIVE SUMMARY</b> Fiscal Year 2021-2022					
Fund: <b>0020 - DEBT SERVICES</b>				Dept: <b>1213</b>	
Unit Title: <b>GRAY AVE BUILDING DEBT SERVICE</b>					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/25/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	0	0	0	537,190	100.0
NET BUDGET	0	0	0	537,190	100.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	0	0	0	224,923	100.0
OTHER FINANCING SOURCES	0	0	0	312,267	100.0
TOTAL OTHER REVENUE	0	0	0	537,190	100.0
<b>UNREIMBURSED COSTS</b>	0	0	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-37 of the Schedules Section.*

**Purpose / Program Discussion**

This budget unit is prepared by the County Administrator’s Office and managed by the General Services Department.

In February 2021, the County issued a request for proposals for private placement of tax-exempt, lease revenue debt to qualified financial institutions. This debt was to be used, combined with County funds, to purchase the former Kmart retail center located on Gray Avenue in Yuba City. Bank of the West offered the most competitive rate. In May 2021, the County finalized the financing of \$6,750,000 in lease-revenue debt at a rate of 2.81 percent for 15 years. This debt can be retired, without penalty, at any time, giving the County maximum flexibility in repurposing part or all of the retail center within the Internal Revenue Services constraints on tax-exempt public financing. The first payments on the debt will occur in FY 2021-22 in the amount of \$537,190. There are currently three commercial leases in place, the shortest of which will terminate in December 2022. Combined, the three properties bring in \$224,923 in annual lease revenue, which offset the cost of the debt service payments.

Over time, the cost of the building will be recouped through depreciation and recapture of interest and debt issuance cost from federal, state, and local Health and Human Services programs, which will ultimately be housed in the building or on the property. Until HHS programs take occupancy, however, the General Fund will have to support the debt service cost. For FY 2021-22, this support will come from the cancellation of fund balance committed for capital projects (Budget Unit 1-209), largely residual funds from \$1.25 million that was set aside at the close of FY 2018-19 specifically for the purchase of the building. The County’s contribution for the purchase is approximately \$955,000, leaving \$295,000 to support the first year’s debt service payment. An additional \$17,267 from the Capital Projects Committed Fund Balance will be used for the remaining debt service payment.

**Debt Services**  
**Comcast Debt Service (1-212)**

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*Steven M. Smith,*  
*County Administrator*

**Recommended Budget**

Recommended appropriations are \$537,190, which represents FY 2021-22 debt payment including \$385,000 in principal and \$152,190 in interest payments. This is a new budget, so there is no comparison to the FY 2020-21 Adopted Budget.

**Use of Fund Balance**

This budget unit is within the Debt Services Fund and uses no fund balance.

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

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0014 - TRIAL COURT					
Unit Title: TRIAL COURTS-GENERAL					Dept: 2110
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-12	122	0	0	0.0
NET BUDGET	-12	122	0	0	0.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-2,491	2,729	0	0	0.0
OTHER FINANCING SOURCES	4,174,791	4,431,633	4,431,633	4,579,783	3.3
TOTAL OTHER REVENUE	4,172,300	4,434,362	4,431,633	4,579,783	3.3
<b>UNREIMBURSED COSTS</b>	-4,172,312	-4,434,240	-4,431,633	-4,579,783	3.3
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-38 of the Schedules Section.*

## Purpose

This budget, which is prepared by the County Administrator's Office, shows the contribution from the County General Fund necessary to balance the Trial Court Fund. The Trial Court Fund consists of the budgets for Probation, Sheriff's Court Bailiffs, the Public Defender, and the County General Fund contribution to operation of Superior Court and conflict indigent defense costs.

## Major Budget Changes

- \$148,150 Increase associated with the proposed increase in General Fund contribution (Operating Transfer In)

## Program Discussion/Recommended Budget

The recommended General Fund contribution is \$4,579,783, which is an increase of \$148,150 (3.3%) from the FY 2020-21 Adopted Budget. As noted, this Net County Cost represents the County share of all recommended budgets in the Trial Court Fund (0-014).

## Use of Fund Balance

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

# County Share Budgets Trial Court Funding (2-114)

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL					
Unit Title: TRIAL COURT-COUNTY SHARE					Dept: 2114
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/17/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER FINANCING USES	4,174,791	4,431,633	4,431,633	4,579,783	3.3
NET BUDGET	4,174,791	4,431,633	4,431,633	4,579,783	3.3
<b>UNREIMBURSED COSTS</b>	4,174,791	4,431,633	4,431,633	4,579,783	3.3
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-39 of the Schedules Section.*

## Purpose

This budget unit, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Trial Court Fund. The amount appropriated is shown as revenue in the Trial Court General (2-110) budget.

## Major Budget Changes

- \$148,150 Increase associated with the proposed increase in General Fund contribution (Operating Transfer In)

## Program Discussion/Recommended Budget

The recommended General Fund contribution is \$4,579,783, which is an increase of \$148,150 (3.3%) from the FY 2020-21 Adopted.

The recommended amount equals the revenue that is required to meet the Net County Costs of all the budget units within the Trial Court Fund (0-014), which include Sheriff's Court Bailiffs (2-103), Public Defender (2-106), Trial Court Funding (2-109), Superior Court (2-112) and Probation (2-304).

## Use of Fund Balance

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

# County Share Budgets Public Safety - General (2-210)

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0015 - PUBLIC SAFETY					Dept: 2210
Unit Title: PUBLIC SAFETY-GENERAL					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/19/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-236	254	0	0	0.0
NET BUDGET	-236	254	0	0	0.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-9,809	8,817	0	0	0.0
CHARGES FOR SERVICES	274	0	0	0	0.0
OTHER FINANCING SOURCES	27,671,736	20,351,236	32,406,708	33,028,443	1.9
TOTAL OTHER REVENUE	27,662,201	20,360,053	32,406,708	33,028,443	1.9
<b>UNREIMBURSED COSTS</b>	-27,662,437	-20,359,799	-32,406,708	-33,028,443	1.9
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-40 of the Schedules Section.*

## Purpose

This budget unit is prepared by the County Administrator's Office. It shows both the revenue derived from the half-cent sales tax increase the State's voters approved when they passed Proposition 172 in November 1993 and the contribution from the County General Fund necessary to finance public safety costs. The General Fund contribution is budgeted in the Public Safety - County Share (2-215) budget unit.

## Major Budget Changes

### Revenues

- (\$944,833) Decrease in Operating Transfers in from the General Fund
- \$1,566,568 Increase in Operating Transfers in from the Public Safety Augmentation Fund (Fund 0-282)

## Recommended Budget

The Revenue for this budget is recommended at \$33,028,443, which is an increase of \$621,735 (1.9%) over the FY 2020-21 Adopted Budget.

# County Share Budgets

## Public Safety - General (2-210)

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*Steven M. Smith,*  
*County Administrator*

California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at \$10.26 million for FY 2021-22, an increase of \$1,566,568 from the FY 2020-21 Adopted Budget.

All revenue will be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2020-21.

### Use of Fund Balance

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



# County Share Budgets Public Safety Funding (2-215)

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL				Dept: 2215	
Unit Title: PUBLIC SAFETY-COUNTY SHARE					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/19/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER FINANCING USES	18,997,959	14,500,000	23,763,225	22,818,392	-4.0
NET BUDGET	18,997,959	14,500,000	23,763,225	22,818,392	-4.0
<b>UNREIMBURSED COSTS</b>	18,997,959	14,500,000	23,763,225	22,818,392	-4.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-41 of the Schedules Section.*

## Purpose

This budget unit, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Public Safety Fund. The amount appropriated in this budget unit appears as revenue in the Public Safety – General (2-210) budget unit, which is located in the Public Safety Fund (0-015).

## Major Budget Changes

### Other Charges

- (\$944,833) Decrease in Operating Transfers Out to the General Fund

## Program Discussion/Recommended Budget

This budget is recommended at \$22,818,392, which is a decrease of \$944,833 (4%) over the FY 2020-21 Adopted Budget. The decreased is related to a significant increase in Proposition 172 revenue, projected for one-time growth in FY 2021-22. The General Fund contribution to the Public Safety Fund reflects the total of the recommended Unreimbursed Costs of all budgets within the Public Safety Fund.

## Use of Fund Balance

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

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

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0012 - HEALTH				Dept: 4110	
Unit Title: HEALTH CARE-GENERAL					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/20/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-2,087	-1,866	0	0	0.0
NET BUDGET	<u>-2,087</u>	<u>-1,866</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-32,325	-8,694	0	0	0.0
OTHER FINANCING SOURCES	6,589,367	7,473,948	7,783,197	9,188,241	18.1
TOTAL OTHER REVENUE	<u>6,557,042</u>	<u>7,465,254</u>	<u>7,783,197</u>	<u>9,188,241</u>	<u>18.1</u>
UNREIMBURSED COSTS	-6,559,129	-7,467,120	-7,783,197	-9,188,241	18.1
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-42 of the Schedules Section.*

## Purpose / Program Discussion

The Health Care - General budget unit includes Health Realignment Revenue received by the County and a contribution from the County General Fund, which constitutes that fund's share of health costs. It should be noted that Health Realignment Revenue is transferred into the Health Fund from Special Revenue Fund (0-247) and consists of two components: Vehicle License Fee and Sales Tax Revenue.

In March 2014 AB-85 came into effect, which redirected how sales tax and vehicle license fees for health are distributed and ceased the pass-through of County Medical Services Program (CMSP) funds.

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

## Major Budget Changes

### Revenues

- (\$40,000) Decrease in Operating Transfer-In from Realignment
- (\$250,000) Decrease in Operating Transfer-In from SB910 Medi-Cal Special Revenue Fund
- \$1,695,044 Increase in Operating Transfer-In from General Fund

## **Recommended Budget**

This revenue-only budget reflects anticipated funding of \$9,188,241, which supports appropriations throughout the Health Fund (Fund 0012).

The County General Fund's contribution to the Health Fund is recommended at \$5,188,241. This contribution includes \$674,240 to satisfy the County's AB8 required match (which is interpreted to remain intact following the passage of AB85); and \$188,781 for the County's required CMSP Participation Fee, which, pursuant to Welfare and Institutions Code Section 16809.3(d), may not be paid with Health Realignment funds, and, pursuant to Welfare and Institutions Code Section 16990(e), may not be included in determining compliance with any other statutory Maintenance of Effort provisions.

MVIL Realignment revenues for health are recommended at \$4,000,000, which is a decrease of \$40,000 (-1.0%) over the FY 2020-21 Adopted Budget.

There is a \$1.7 million increase in the General Fund contribution to Health in the budget year. This is due to higher costs for pandemic response. These costs are likely to be covered by outside federal and state grants. However, the final grant awards have not yet been determined, so it would be premature to budget revenues without that surety.

## **Use of Fund Balance**

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

# County Share Budgets Health Fund (4-112)

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL					
Unit Title: HEALTH-COUNTY SHARE					Dept: 4112
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/20/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER FINANCING USES	6,589,368	6,733,948	7,043,197	9,188,241	30.5
NET BUDGET	6,589,368	6,733,948	7,043,197	9,188,241	30.5
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	3,454,294	3,747,118	3,550,000	4,000,000	12.7
TOTAL OTHER REVENUE	3,454,294	3,747,118	3,550,000	4,000,000	12.7
<b>UNREIMBURSED COSTS</b>	3,135,074	2,986,830	3,493,197	5,188,241	48.5
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-43 of the Schedules Section.*

## Purpose / Program Discussion

The Health Fund – County Share budget unit includes the County’s share of the cost of the budget units and programs of the Health Services Fund (0-012). This budget unit also includes Health Realignment Motor Vehicle In-Lieu (MVIL) revenue. Health Realignment MVIL revenue is budgeted as a pass-through in this budget unit in order to meet the intent of State law, which requires that Realignment MVIL revenue be first placed in the General Fund and, upon receipt, be transferred to the Health Realignment Special Revenue Fund (0-247). While Realignment MVIL funds are constitutionally General Fund dollars, the intent of statute, in essence, is to require counties to deposit a like amount of funds to a county’s Health Fund. Sutter County accomplishes this by simply transferring all Realignment funds to the Health Fund.

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

## Major Budget Changes

### Other Finance Uses

- \$450,000 Increase in Operating Transfer Out for Realignment Motor Vehicle In-Lieu (MVIL) revenue due to anticipated revenue
- \$1,695,044 Increase in Operating Transfer Out due to increase of Net County Cost

### Revenues

- \$450,000 Increase in Realignment Motor Vehicle In-Lieu (MVIL) revenue

## Recommended Budget

Total appropriations are recommended at \$9,188,241.

The County's General Fund contribution to the Health Fund is recommended at \$5,188,241, an increase of \$1,695,044 (32.7%) compared to the FY 2020-21 Adopted Budget. This contribution includes \$674,240 to satisfy the County's AB8 required match (which is interpreted to remain intact following the passage of AB85); and \$188,781 for the County's required County Medical Services Program (CMSP) Participation Fee, which pursuant to Welfare and Institutions Code Section 16809.3(d) may not be paid with Health Realignment funds and pursuant to Welfare and Institutions Code Section 16990(e) may not be included in determining compliance with any other statutory Maintenance of Effort provisions. The substantial growth in General Fund contribution is primarily due to increase of Net County Costs for the following:

- \$814,832 Homeless Services increase due to lower revenue projected when the budget was developed; there will likely be substantial additional funding available in FY 2021-22 to offset this cost, but specific levels will not be known until later in the year. A portion of this cost may also be offset by American Rescue Plan Act (ARPA) funding, if directed by the Board of Supervisors
- \$176,712 Public Health salary, benefit and other operating cost increases, including negotiated wage increases
- \$300,234 Non County Providers:
  - \$188,781 increase not offset by a County cost waiver that was in place for FY 2020-21 but is not available in 2021-22
  - \$111,453 Environmental Health cost increase
- \$110,663 Jail Medical contract increase
- \$250,000 A one-time revenue transfer in the amount of \$250,000 from SB910 Medi-Cal Special Revenue Fund was used to support a portion of the increased cost for Jail Medical in the FY 2020-21 Adopted Budget. Without the transfer in FY 2021-22, Net County Cost is increased

Motor Vehicle In Lieu (MVIL) Realignment revenues are recommended at \$4,000,000, an increase of \$450,000 over FY 2019-20 in anticipate revenues. In March of 2014, AB85 came into effect, which redirected how sales tax and MVIL will be distributed, as well as ceased the pass-through of realigned CMSP funds. MVIL Realignment revenues will continue to be monitored to see how that revenue stream may affect this budget unit throughout the coming fiscal year.

## Use of Fund Balance

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

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

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0013 - WELFARE/SOCIAL SERVICES			Dept: 5110		
Unit Title: WELFARE/SOCIAL SERVICES-GENRL					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/25/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	176	0	0	0.0
OTHER CHARGES	-3,369	-2,662	3,025	0	-100.0
NET BUDGET	-3,369	-2,486	3,025	0	-100.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-45,564	-17,938	0	0	0.0
OTHER FINANCING SOURCES	4,629,202	2,297,462	10,275,825	6,395,372	-37.8
TOTAL OTHER REVENUE	4,583,638	2,279,524	10,275,825	6,395,372	-37.8
<b>UNREIMBURSED COSTS</b>	-4,587,007	-2,282,010	-10,272,800	-6,395,372	-37.7
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-44 of the Schedules Section.*

## Program Discussion

The Welfare and Social Services General budget unit is a revenue-only budget unit used to balance the Welfare and Social Services Fund (0-013) to the total cost of all budget units within that fund. This budget unit contains revenue from the Social Services Realignment Revenue (SSRR) Fund (0-248) and a General Fund contribution. The latter constitutes the County's share of aggregate Welfare and Social Services net county costs, shown as a corresponding appropriation in the Welfare - County Share (5-113) budget unit. The revenue included in this budget unit equals the sum of the unreimbursed costs of all the other budget units in the Welfare and Social Services Fund.

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

## Major Budget Changes

### Revenues

- (\$3,880,453) Decrease in Operating Transfer In due to decrease of revenue transferred from Social Services 2011 Realignment Revenue fund (0-245)

## Recommended Budget

The anticipated revenue is \$6,395,372, a decrease of \$3,880,453 (-37.7%) over the FY 2020-21

# County Share Budgets

## Welfare/Social Services General (5-110)

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*Steven M. Smith,*  
*County Administrator*

Adopted Budget. This decrease is due to less funds anticipated to be transferred from the Social Services Realignment Revenue (SSRR) Fund (0-248) during FY 2021-22.

The recommended amount for the sales tax portion from the SSRR is \$5,296,970. This is a decrease of \$206,916 over FY 2020-21. There is no sales tax growth expected. The recommended budget also includes Cancellation of Fund Balance in the amount of \$9,945, a significant decrease of \$6,324,361 compared to FY 2020-21. This decrease is attributable to the shift of funding to the Social Services 2011 realignment funds to cover the unreimbursed cost of the realigned programs.

The recommended budget for the Motor Vehicle In-lieu (MVIL) portion of the SSRR is \$601,581, an increase of \$132,864 compared to the FY 2020-21 Adopted Budget. The MVIL portion of the SSRR is first deposited in the General Fund and is then transferred to this budget unit.

The SSRR amounts are set each year by the State Controller's Office. It should be noted these budgeted figures are subject to change once revenue estimate information becomes available from the State Controller's office later in the year.

### Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund.

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

Steven M. Smith,  
County Administrator

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>5113</b>	
Unit Title: <b>WELFARE-COUNTY SHARE</b>					
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/11/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER FINANCING USES	1,133,093	802,428	917,717	1,033,581	12.6
NET BUDGET	<u>1,133,093</u>	<u>802,428</u>	<u>917,717</u>	<u>1,033,581</u>	<u>12.6</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	684,093	509,135	468,717	601,581	28.3
TOTAL OTHER REVENUE	<u>684,093</u>	<u>509,135</u>	<u>468,717</u>	<u>601,581</u>	<u>28.3</u>
<b>UNREIMBURSED COSTS</b>	449,000	293,293	449,000	432,000	-3.8
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-45 of the Schedules Section.*

## Mission / Program Discussion

The Welfare/Social Services Fund – County Share budget unit includes the County’s share of the cost for programs included in the Welfare/Social Services Fund 0-013. The amount appropriated in this budget unit is shown as revenue in the Welfare/Social Services–General budget unit 5-110. The Motor Vehicle In-Lieu (MVIL) Realignment revenue shown in this budget unit is required by law to be first deposited in the County’s General Fund before being transferred to the Welfare/Social Services Realignment Special Revenue (SSRR) Fund 0-248.

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

## Major Budget Changes

### Other Financing Uses

- (\$17,000) Decrease to reflect the update County Share
- \$132,864 Increase due to MVIL portion of the SSRR revenue increase

### Revenues

- \$132,864 Increase in MVIL portion of the SSRR



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

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*Steven M. Smith,  
County Administrator*

## Recommended Budget

Total appropriations are recommended at \$1,033,581, an increase of \$115,864 (12.6%) over the FY 2020-21 Adopted Budget. The Net County Cost of \$432,000 in this budget unit represents the County share, or Maintenance of Effort (MOE), required for all recommended budgets in the Welfare/Social Services Fund. It is decreased by \$17,000 compared to the FY 2020-21 Adopted Budget based on a recalculation of the MOE through the preparation of the county's Social Services claim.

## Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL				Dept: 1105	
Unit Title: CLERK OF THE BOARD					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	171,128	145,301	207,289	223,580	7.9
SERVICES AND SUPPLIES	22,402	33,537	36,576	42,557	16.4
OTHER CHARGES	25	0	0	0	0.0
INTRAFUND TRANSFERS	53	40	53	84	58.5
OTHER FINANCING USES	1,045	1,115	1,274	1,331	4.5
NET BUDGET	194,653	179,993	245,192	267,552	9.1
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	600	1,050	750	750	0.0
CHARGES FOR SERVICES	0	0	50	50	0.0
UNDESIGNATED FUND BALANCE	9,365,797	-93,443	0	0	0.0
TOTAL OTHER REVENUE	9,366,397	-92,393	800	800	0.0
<b>UNREIMBURSED COSTS</b>	-9,171,744	272,386	244,392	266,752	9.1
<b>ALLOCATED POSITIONS</b>	2.20	2.12	2.12	2.12	0.0

*Budget detail can be found on page SC-46 of the Schedules Section.*

## Mission / Program Discussion

The County Clerk is Ex-Officio Clerk of the Board of Supervisors. This office is charged with the responsibility of safekeeping all books, papers, and records which are deposited with this office, in accordance with State law. Staff attends all meetings, prepares agendas and maintains all minutes and records of the Board of Supervisors, the Assessment Appeals Board, and other Board functions. This office also provides reception duties for the Board and for the County Administrator's Office, co-located with the Board of Supervisors.

The Clerk of the Board budget includes funding for 1.00 Assistant Clerk of the Board; 1.00 Deputy Board Clerk, a .05 portion of the Accountant and a .15 portion of the County Clerk-Recorder's time for oversight of the office.

Regular public Board meetings are held most alternating Tuesdays at 3:00 p.m.

## Major Budget Changes

### Salaries & Benefits

- \$ 16,291 Increase primarily due to Board Clerk I moving up to Board Clerk II

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

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*Donna M. Johnston, Clerk-Recorder*

## Services & Supplies

- \$5,000 Increase for software required by law for electronic filing system. Cost of the system is split with Elections

## Accomplishments & Goals

### FY 2021-22 Goals

- Increase online resources for citizens
- Digitizing of older records

## Recommended Budget

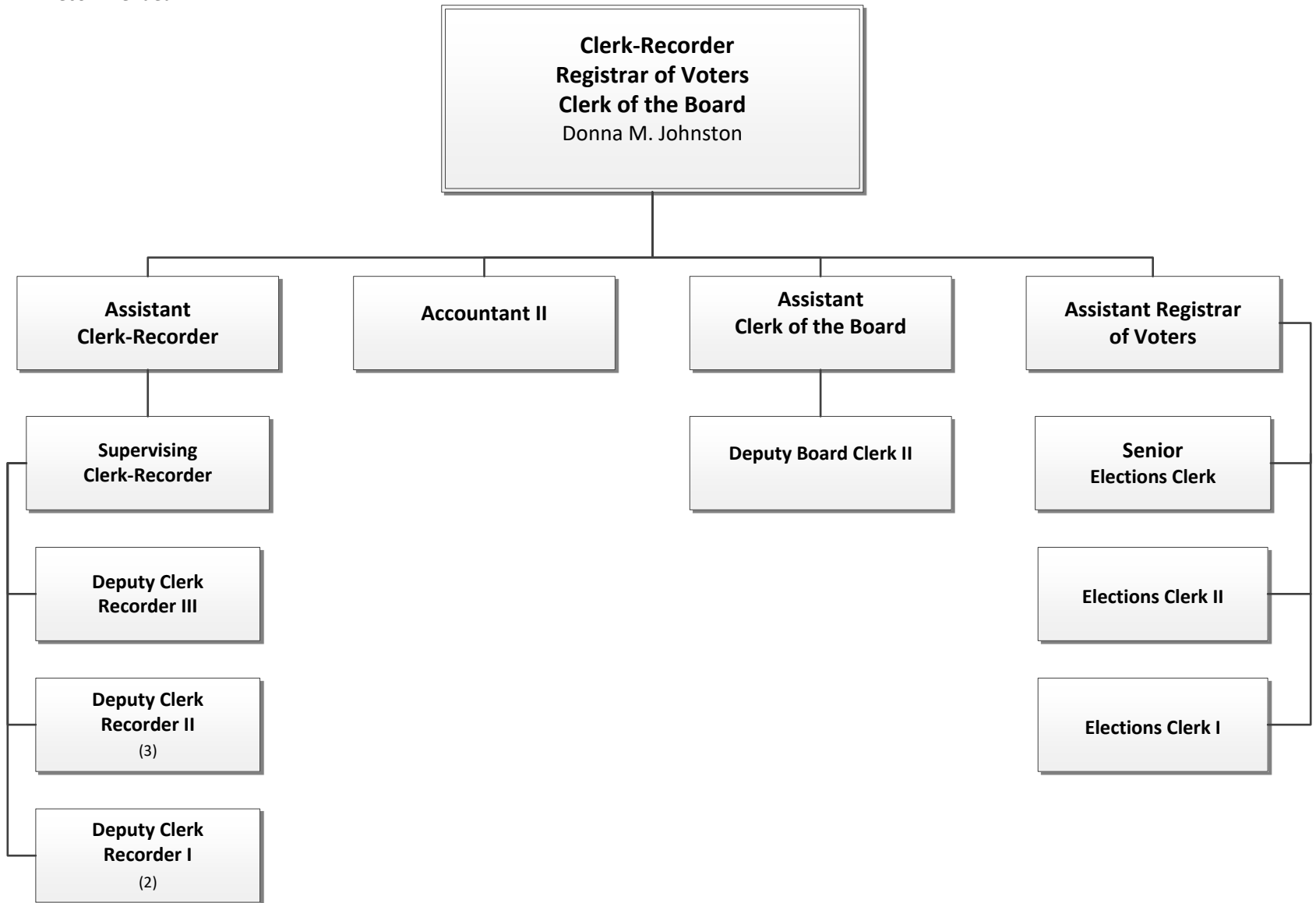
Total appropriations are recommended at \$267,552, an increase of \$22,360 (9.1%%) over FY 2020-21. The General Fund provides 99.7% of the financing for this budget unit and Net County Cost is increased by \$22,360 (9.1%) compared to the FY 2020-21 Adopted Budget.

## Use of Fund Balance

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

**County Clerk-Recorder/Registrar  
of Voters/Clerk of the Board  
FY 2021-22**

*Recommended*



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL Unit Title: ELECTIONS			Dept: 1502		
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	493,455	399,575	571,328	588,506	3.0
SERVICES AND SUPPLIES	324,605	520,453	635,495	720,156	13.3
OTHER CHARGES	75	15,988	0	0	0.0
CAPITAL ASSETS	136,834	0	15,000	0	-100.0
INTRAFUND TRANSFERS	1,050	750	1,000	1,742	74.2
OTHER FINANCING USES	8,093	8,642	9,854	11,149	13.1
NET BUDGET	964,112	945,408	1,232,677	1,321,553	7.2
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	186,075	422,592	271,828	45,500	-83.3
CHARGES FOR SERVICES	68,606	3,077	100,600	141,500	40.7
MISCELLANEOUS REVENUES	698	804	2,000	3,500	75.0
OTHER FINANCING SOURCES	0	0	20,000	0	-100.0
TOTAL OTHER REVENUE	255,379	426,473	394,428	190,500	-51.7
<b>UNREIMBURSED COSTS</b>	708,733	518,935	838,249	1,131,053	34.9
<b>ALLOCATED POSITIONS</b>	4.85	4.85	4.85	4.85	0.0

*Budget detail can be found on page SC-48 of the Schedules Section.*

## Mission / Program Discussion

This budget unit is administered by the County Clerk-Recorder to conduct Federal, State and County elections, as well as City, School and Special District elections in the county. It administers voter registration and outreach programs; maintains the master voter file, master office and incumbent file, processes ballots, performs the layout and proofing of all sample ballot, official ballot, and voter information materials; establishes precinct boundaries and polling place locations; recruits and trains precinct workers, maintains, tests and distributes voting equipment to all polling places; tabulates all voted ballots; and conducts the official election canvass.

The Elections Budget Unit funds the elections that the county administers, as well as elections administered on behalf of other entities such as the cities of Yuba City and Live Oak as well as various School Districts and other Special Districts. Elections that are administered for other entities are generally consolidated with countywide elections, and the County is reimbursed for the other jurisdictions' proportionate share of costs.

There is one election anticipated for this year, which is the June 2022, Gubernatorial Primary Election. There is a possibility of a Special Recall election and appropriations to reflect the additional cost are included in the Recommended Budget.

## Major Budget Changes

### Salaries & Benefits

- \$ 17,178 Increase due to negotiated salaries and insurance as well as retirement cost increase

### Services & Supplies

- \$ 86,169 Increase in Special Department Expense and Software License & Maintenance primarily due to the possibility of a special Governor recall election

### Revenues

- (\$203,928) Decrease in revenue due to Primary and Recall elections not reimbursable by the state

## Accomplishments & Goals

### FY 2021-22 Goals

- Redistricting of Supervisorial Districts
- Conducting the elections
  - increasing voter registration, online services, and mandated voter services

## Recommended Budget

Total appropriations are recommended at \$1,321,553, an increase of \$88,876 (7.2%) over the FY 2020-21 Adopted Budget. The General Fund provides 85.6% of the financing for this budget unit and Net County Cost is increased by \$292,804 (34.9%) compared to the FY 2020-21 Adopted Budget. The Net County Cost increase is primarily due to the projected cost of \$295,955 for the possible Special Recall election.

Previous budgets have included funding for smaller, less frequent landowner and utility district elections (UDEL). This budget does not include funding for these elections. If such an election is requested by a local jurisdiction, the cost would be reimbursed by the entity requiring the election, and a budget amendment would be brought forward to the Board of Supervisors.

## Use of Fund Balance

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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>RECORDER</b>					Dept: <b>2706</b>
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/18/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	463,042	429,387	422,496	511,882	21.2
SERVICES AND SUPPLIES	106,581	86,998	281,250	151,765	-46.0
OTHER CHARGES	25	25	0	0	0.0
CAPITAL ASSETS	0	0	242,000	0	-100.0
INTRAFUND TRANSFERS	340	246	328	551	68.0
OTHER FINANCING USES	8,558	9,276	10,172	10,625	4.5
<b>NET BUDGET</b>	<b>578,546</b>	<b>525,932</b>	<b>956,246</b>	<b>674,823</b>	<b>-29.4</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	0	0	1,087	1,087	0.0
CHARGES FOR SERVICES	419,033	461,873	417,700	450,700	7.9
OTHER FINANCING SOURCES	102,407	0	510,000	198,500	-61.1
<b>TOTAL OTHER REVENUE</b>	<b>521,440</b>	<b>461,873</b>	<b>928,787</b>	<b>650,287</b>	<b>-30.0</b>
<b>UNREIMBURSED COSTS</b>	<b>57,106</b>	<b>64,059</b>	<b>27,459</b>	<b>24,536</b>	<b>-10.6</b>
<b>ALLOCATED POSITIONS</b>	<b>4.30</b>	<b>4.38</b>	<b>4.38</b>	<b>5.38</b>	<b>22.8</b>

*Budget detail can be found on page SC-50 of the Schedules Section.*

## Mission / Program Discussion

The County Recorder is responsible for recording and filing documents that verify ownership, liens, or encumbrances, of all land in Sutter County. The Recorder's duties include reproducing and indexing documents, papers, maps, and notices for which State law requires recording. Duties also include filing and maintaining birth, death, and marriage records for the County of Sutter.

The Recorder Budget Unit includes Recorder operations funded by document recording fees. Document recording fees are regulated by Government Code and a specified portion of these fees are set aside into special revenue funds for specific recorder projects. These special revenue funds and their purposes are:

- Micrographic Fund (0-237) - funds cost of converting document storage system to micrographics
- Clerk/Recorder Upgrade Fund (0-232) - funds support, maintenance, improvement and provision of the Recorder operation for modernized creation, retention, and retrieval of information in the County's recorded document system
- Vital Statistics Fund (0-288) - funds modernization of vital records operations

# Clerk-Recorder County Recorder (2-706)

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*Donna M. Johnston, Clerk-Recorder*

- Social Security Truncation Fund (0-280) - funds redaction of social security numbers on recorded documents
- E-Recording (0-230) - funds infrastructure for electronic recording of documents
- SB2 Affordable Housing and Jobs Act (0-138) - funds cost of administering this program

A small portion of this budget unit is funded by the General Fund to cover the mandated no fee recordings on behalf of other governmental agencies and county departments.

## Major Budget Changes

### Salaries & Benefits

- \$43,008 Increase due to addition of 0.6 FTE Deputy Clerk-Recorder position in FY 2020-21
- \$43,022 Increase staff cost due to split between Clerk and Recorder from 55% Recorder to 60%

### Services & Supplies

- (\$120,000) Decrease in Professional Services due to no special projects budgeted

### Capital Assets

- (\$242,000) Decrease due to no Capital Assets being budgeted in FY 2021-2022

### Revenues

- (\$311,500) Decrease from Special Revenue Funds Transfer In due to no Capital Assets budgeted

## Accomplishments & Goals

### FY 2021-22 Goals

- Complete the new Clerk and Recorder software system to improve efficiency and online access to citizens
- Continue imaging of older records, further enhancing service to citizens.

## Recommended Budget

Total appropriations are recommended at \$674,823, a decrease of \$281,423 (-29.4%) over the FY 2020-21 Adopted Budget. The General Fund provides 3.6% of the financing for this budget



## Clerk-Recorder County Recorder (2-706)

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*Donna M. Johnston, Clerk-Recorder*

unit and Net County Cost is decreased by \$2,923 (-10.6%) compared to the FY 2020-21 Adopted Budget. The decrease of appropriations is primarily due to completion of Clerk and Recorder software system purchase in FY 2020-21.

The following position changes are recommended to be effective July 1, 2021:

- Transfer of 0.20 FTE and 0.05 FTE from Deputy Clerk-Recorder positions (Total 0.25 FTE) from the Clerk budget unit 2-710
- Transfer of 0.05 FTE from Supervising Deputy Clerk-Recorder position from the Clerk budget unit 2-710
- Transfer of 0.10 FTE Assistant Deputy Clerk-Recorder position from the Clerk budget unit 2-710

### Use of Fund Balance

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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>					Dept: <b>2710</b>
Unit Title: <b>COUNTY CLERK</b>					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	229,191	115,819	340,712	375,063	10.1
SERVICES AND SUPPLIES	50,761	36,444	63,192	52,595	-16.8
OTHER CHARGES	0	25	0	0	0.0
CAPITAL ASSETS	0	0	135,000	0	-100.0
INTRAFUND TRANSFERS	142	104	139	228	64.0
OTHER FINANCING USES	2,807	3,092	3,250	3,391	4.3
NET BUDGET	282,901	155,484	542,293	431,277	-20.5
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	15,337	10,202	25,000	25,000	0.0
FINES, FORFEITURES, PENALTIES	550	300	0	0	0.0
INTERGOVERNMENTAL REVENUES	0	0	484	484	0.0
CHARGES FOR SERVICES	190,180	29,769	266,100	301,100	13.2
TOTAL OTHER REVENUE	206,067	40,271	291,584	326,584	12.0
<b>UNREIMBURSED COSTS</b>	76,834	115,213	250,709	104,693	-58.2
<b>ALLOCATED POSITIONS</b>	3.65	3.65	3.65	3.65	0.0

*Budget detail can be found on page SC-52 of the Schedules Section.*

## Mission / Program Discussion

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

This budget unit funds the County Clerk operations, which include the acceptance of Passport applications, Fictitious Business Name Statements, as well as marriage licenses and ceremonies.

As the local post offices ceased processing of passports, and surrounding county clerk offices do not process passports, or require appointments, demand has increased substantially. A new Deputy Clerk-Recorder position was added to the Clerk-Recorder's Office to meet the increased service needs. Part of the new position cost is offset by the increase Passport Fee revenue.

The Clerk's office prides itself on accuracy and continues to have no fraudulent passport applications as determined by the US Department of State.

## Major Budget Changes

### Salaries & Benefits

- \$28,672 Increase due to addition of 0.4 FTE Deputy Clerk-Recorder position in FY 2020-21
- (\$43,022) Decrease staff cost due to split between Clerk and Recorder from 45% Clerk to 40%
- \$48,701 Increase due to negotiated salaries and insurance as well as retirement cost increase

### Capital Assets

- (\$135,000) Decrease due to no Capital Assets being budgeted in FY 2021-2022

## Accomplishments & Goals

### FY 2021-22 Goals

- Complete the new Clerk and Recorder software system to improve efficiency and online access to citizens
- Increase online resources to citizens by utilizing features of the new software

## Recommended Budget

Total appropriations are recommended at \$431,277, a decrease of \$111,016 (-20.5%) over FY 2020-21. The General Fund provides 24.3% of the financing for this budget unit and Net County Cost is decreased by \$146,016 (-58.2%) compared to the FY 2020-21 Adopted Budget. The decrease is primarily due to completion of Clerk and Recorder software system purchase in FY 2020-21 and change of cost allocation between Clerk and Recorder from 45% Clerk to 40%.

The following position changes are recommended to be effective July 1, 2021:

- Transfer of 0.20 FTE and 0.05 FTE from Deputy Clerk-Recorder positions (Total 0.25 FTE) to the Recorder budget unit 2-706
- Transfer of 0.05 FTE from Supervising Deputy Clerk-Recorder position to the Recorder budget unit 2-706
- Transfer of 0.10 FTE Assistant Deputy Clerk-Recorder position to the Recorder budget unit 2-706

## Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 0001 - GENERAL				Dept: 2711	
Unit Title: DOMESTIC VIOLENCE CENTERS					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/18/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	21,974	12,927	25,000	25,000	0.0
NET BUDGET	21,974	12,927	25,000	25,000	0.0
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	21,995	12,927	25,000	25,000	0.0
TOTAL OTHER REVENUE	21,995	12,927	25,000	25,000	0.0
UNREIMBURSED COSTS	-21	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-54 of the Schedules Section.*

## Purpose / Program Discussion

The purpose of the Domestic Violence budget unit is to collect funds from fees generated by the issuance of marriage licenses and to distribute those funds to domestic violence programs, pursuant to Government Code §26840 and Welfare and Institutions Code §18305. The County may either forward these additional fees to the State for distribution to domestic violence centers, or it may distribute the funds to a local domestic violence center.

It is recommended that the Board of Supervisors continue to distribute the collected funds locally to Casa de Esperanza for local domestic violence programs. Casa de Esperanza provides a safe house as well as counseling services for victims of domestic violence.

## Major Budget Changes

There are no major budget changes for FY 2021-22.

## Recommended Budget

This budget is recommended at \$25,000, the same as FY 2020-21. The General Fund does not provide any financing for this budget unit.

## Use of Fund Balance

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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>COUNTY COUNSEL</b>		Dept: <b>1301</b>			
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/11/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	849,859	680,628	827,534	886,009	7.1
SERVICES AND SUPPLIES	306,248	159,023	293,178	240,422	-18.0
OTHER CHARGES	75	25	0	0	0.0
INTRAFUND TRANSFERS	294	214	286	465	62.6
OTHER FINANCING USES	5,677	6,178	6,705	7,284	8.6
NET BUDGET	1,162,153	846,068	1,127,703	1,134,180	0.6
<b>REVENUE</b>					
CHARGES FOR SERVICES	24,534	91,838	16,500	25,000	51.5
TOTAL OTHER REVENUE	24,534	91,838	16,500	25,000	51.5
<b>UNREIMBURSED COSTS</b>	1,137,619	754,230	1,111,203	1,109,180	-0.2
<b>ALLOCATED POSITIONS</b>	4.30	4.80	4.80	4.70	-2.1

*Budget detail can be found on page SC-55 of the Schedules Section.*

## Mission / Program Discussion

The County Counsel’s Office serves as the attorney for the County, including the Board of Supervisors and all County officers, departments, boards, and commissions by providing timely, responsive, high quality legal services and aggressively representing the County in litigation.

County Counsel is committed to providing creative solutions and viable alternatives to support the delivery of County services. Legal services are performed maintaining the highest professional and ethical standards while fostering high morale and productivity, through collaborative efforts dedicated to continuous improvement.

The Office focuses primarily on civil law matters relating to general government services, transactions, juvenile dependency, personnel and labor, and conservatorship and probate proceedings. In addition, the County Counsel has discretionary authority to provide a similar range of legal services to other local public entities and special districts.

The Office of the County Counsel now includes Risk Management and, in that capacity, oversees administration and management of the Workers' Compensation Program, the Self-Insured Liability Program and General Insurance Programs. The collaboration and pairing of Risk Management and County Counsel allows for mitigation of the County’s claims and potential liability while providing oversight of pending and active claims.

## Major Budget Changes

### Salaries & Benefits

- \$65,000 Increase in Extra Help due to transition of County Counsel personnel

### Services and Supplies

- (\$60,000) Decrease in Professional and Legal expense due to direct charge expense to department

## Accomplishments & Goals

### FY2021-22 Goals

- Continue to coordinate and rollout the LexisNexis credit card acceptance services for other County departments and districts as they are requested, along with online payments
- Assess whether any additional Special Districts can be charged attorney's fees
- Continue the evaluation process for determining which Code Enforcement cases require legal process, and if court action is required, ensure that the offending parties are ordered to reimburse attorney's fees
- Seek compliance for marijuana abatement cases, code violations and nuisance abatement cases from inspection through to judgement and collections
- Institute best practices in the administration of probate estates through coordination with both the Public Guardian and Public Administrator's Offices to ensure that estates are timely administered and that final orders of distribution include court ordered attorney's fees

## Recommended Budget

Total appropriations are recommended at \$1,134,180, an increase of \$6,477 (0.6%) over the FY 2020-21 Adopted Budget. The General Fund provides 97.8% of the financing for this budget unit, and Net County Cost is decreased by \$2,023 (-0.2%) compared to the FY 2020-21 Adopted Budget. As a support department, the County Counsel's office provides services to all County departments. A portion of the costs for this budget are recouped through annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

The following position change is recommended to be effective July 1, 2021:

- Transfer of 0.10 FTE Deputy County Counsel position to Liability Insurance ISF Fund

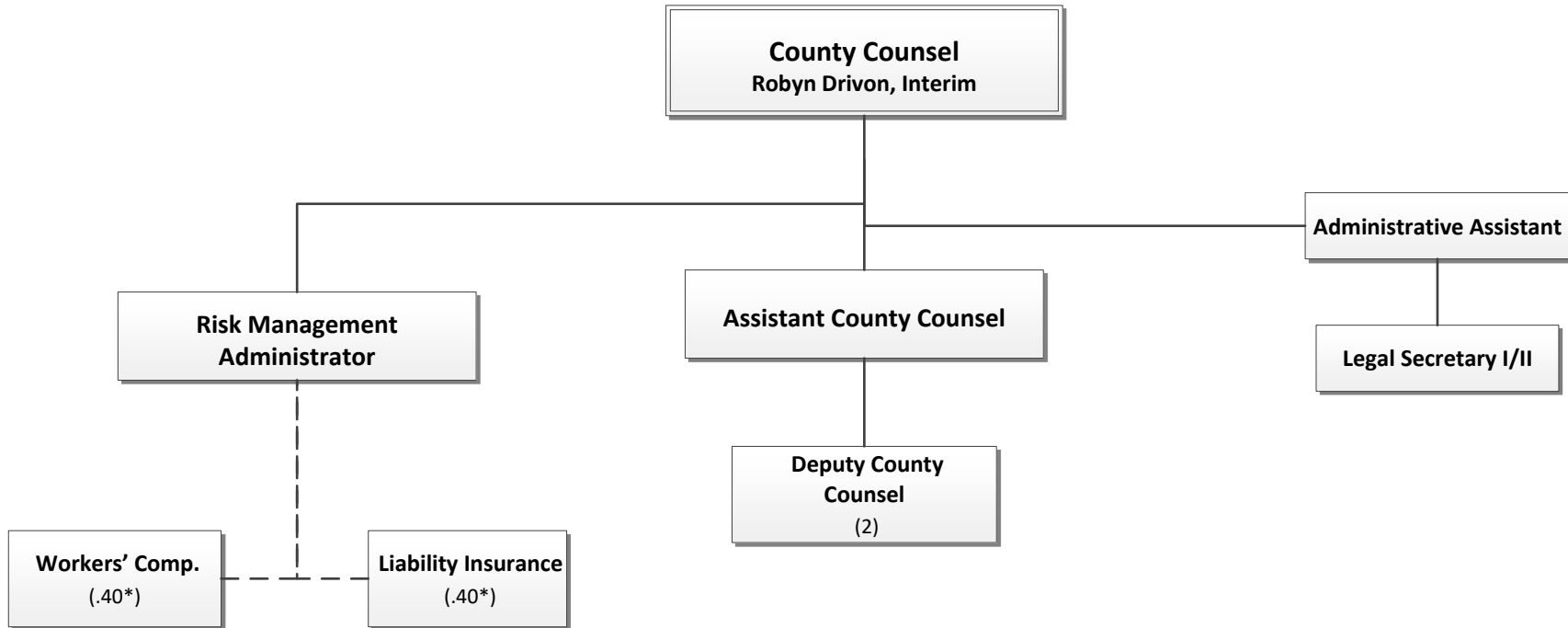
## Use of Fund Balance

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

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# County Counsel FY 2021-22

*Recommended*



### Notes:

\*60% of each of these positions allocated to the Human Resources Department.



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>GENERAL INSURANCE &amp; BONDS</b>					
					Dept: <b>1911</b>
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/11/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	150,476	132,723	132,723	176,412	32.9
INTRAFUND TRANSFERS	-26,307	-18,674	-24,915	-37,700	51.3
NET BUDGET	124,169	114,049	107,808	138,712	28.7
<b>REVENUE</b>					
CHARGES FOR SERVICES	119,591	77,620	103,401	130,996	26.7
MISCELLANEOUS REVENUES	33	0	1,642	2,859	74.1
TOTAL OTHER REVENUE	119,624	77,620	105,043	133,855	27.4
<b>UNREIMBURSED COSTS</b>	4,545	36,429	2,765	4,857	75.7
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-57 of the Schedules Section.*

## Purpose / Program Discussion

This budget unit finances miscellaneous insurance costs for the following areas: Property insurance, employee bond and crime insurance, automobile physical damage, construction equipment physical damage, watercraft physical damage and liability, and boiler and machinery physical damage.

## Major Budget Changes

### Services & Supplies

- \$43,689 Increase in Insurance Premiums

### Intrafund Transfer

- (\$12,785) Increase in Intrafund revenue from allocation of Insurance Premiums due to increase in Insurance Premiums, shown as a decrease in expenditure

### Revenues

- \$28,812 Increase revenues from allocation of Insurance Premiums due to increase in Insurance Premiums

## **Program Discussion**

This budget unit is used solely to finance miscellaneous general insurance costs. General insurance premium costs are charged to County departments using the Interfund and Intrafund General Insurance and Bonds accounts. The primary factor driving the General Insurance and Bonds budget is the cost of premiums.

The County of Sutter self-insures for Property Insurance through Trindel Insurance Fund up to \$5,000 per occurrence. Losses exceeding these limits are covered by an excess insurance policy purchased through Public Risk Innovation, Solutions, and Management (PRISM Risk), formerly known as the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The County also has a \$10,000,000 Faithful Performance Bond, and a \$10,000,000 Money and Securities Bond, each with a \$25,000 deductible.

## **Accomplishments & Goals**

### **FY2021-22 Goals**

- Recover any reimbursable costs from insurance carriers
- Complete risk assessments for locations that present a potential risk

## **Recommended Budget**

Total appropriations are recommended at \$138,712, an increase of \$30,904 (28.7%) compared to the FY 2020-21 Adopted Budget, due to an insurance premium increase.

This budget unit reflects only the cost of insurance premiums that are provided to the County by the carrier; there is no practical ability for the County to affect budget reductions in this budget unit in the short-term. The Net County Cost of \$4,857 covers the insurance premiums allocated to county properties that are not used by specific department.

## **Use of Fund Balance**

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

**County Counsel  
Liability Insurance (4-590)**

*Robyn Drivon, Interim County Counsel*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>4590 - LIABILITY INSURANCE ISF</b>					
Unit Title: <b>LIABILITY INSURANCE ISF</b>					
					Dept: <b>4590</b>
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/11/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	229,659	235,067	283,014	372,731	31.7
SERVICES AND SUPPLIES	1,439,927	1,707,261	1,711,792	2,032,429	18.7
OTHER CHARGES	47,913	4,298	10,933	-6,175	-156.5
INCREASES IN RESERVES	0	0	106,810	57,170	-46.5
NET BUDGET	1,717,499	1,946,626	2,112,549	2,456,155	16.3
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	7,837	1,959	0	0	0.0
CHARGES FOR SERVICES	1,788,887	1,538,870	2,051,478	2,396,155	16.8
MISCELLANEOUS REVENUES	105,531	70,000	61,071	60,000	-1.8
UNDESIGNATED FUND BALANCE	-391,880	-208,494	0	0	0.0
TOTAL OTHER REVENUE	1,510,375	1,402,335	2,112,549	2,456,155	16.3
<b>UNREIMBURSED COSTS</b>	207,124	544,291	0	0	0.0
<b>ALLOCATED POSITIONS</b>	1.70	1.90	1.90	2.00	5.3

*Budget detail can be found on page SC-58 of the Schedules Section.*

**Purpose / Program Discussion**

This budget identifies the annual expenses for the operation of the Self-insured Liability program, which is established as an Internal Service Fund (ISF). The costs for operation of this budget are allocated to the other operating budgets of the County. This budget provides funds for the administration, adjustment, and defense of liability claims against the County and the purchase of excess insurance, should the County sustain a catastrophic loss.

The primary factor that drives this budget is the cost of maintaining the self-insured liability program and associated costs. The County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. The County transitioned to Trindel during FY 2014-15. The insurance market has experienced a significant increase in premium costs. Due to the premium increase in FY 2019-20, Trindel Board members increased the Self-Insured Retention (SIR) to \$250,000, up from \$100,000, for all risk liability and \$10,000 for auto liability, per occurrence. Losses exceeding these limits are covered by excess insurance policies purchased through Public Risk Innovation, Solutions, and Management (PRISM Risk), formerly known as the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The excess policies provide coverage for liability losses up to \$25 million.

In FY 2019-20, Risk Management transitioned from the Human Resources department to County Counsel. County Counsel works closely with the County Administrator’s Office and Human

# County Counsel

## Liability Insurance (4-590)

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*Robyn Drivon, Interim County Counsel*

Resources to better defend the County from claims and lawsuits. The collaboration and pairing of Risk Management and County Counsel has helped mitigate the County's claims and potential liability.

## Major Budget Changes

### Salaries & benefits

- \$16,119 Increase due to transfer of additional 0.10 FTE Deputy County Counsel position from County Counsel budget unit 1-301 for increasing legal support needs
- \$53,000 Increase due to recognizing pension costs per Governmental Accounting Standards Board (GASB) statement
- \$20,598 Increase due to negotiated Salaries and insurance as well as retirement cost increase

### Services & Supplies

- \$320,726 Increase in Insurance Premiums

### Other Charges

- (\$17,665) Decrease in Cost Plan charges as provided by annual Cost Plan

### Increase in Reserves

- \$49,640 Increase in Obligated Fund Balance to cover the negative Net Assets

### Revenues

- \$345,879 Increase in revenue from liability insurance program charges to County departments and agencies

## Accomplishments & Goals

### FY2021-22 Goals

- Pass the annual audit by Trindel Insurance Fund to receive the subsidy
- Find the most cost-efficient methods of maintaining sufficient insurance coverage including the consideration of increasing the pooling layer with Trindel Insurance Fund

## Recommended Budget

Total appropriations are recommended at \$2,456,155, an increase of \$343,306 (16.3%) compared to the FY 2020-21 Adopted Budget. The Liability Insurance budget unit operates as an Internal Services Fund and balances revenues to expenses within the fund over time.

Charges for Services are recommended at \$2,396,155, which is an increase of \$344,677 (16.8%) in the Liability Insurance ISF premium and other service charged to County Departments as compared to FY 2020-21. The amount budgeted in the ISF Liability Insurance line item reflects the total charges made to County departments for liability insurance premiums, management of the liability fund, and loss prevention efforts. Therefore, the increase in this account equals the amount that has been increased in County departments' budgets for FY 2021-22. There is no Net County Cost in this budget.

The following changed position is recommended to be effective July 1, 2021:

- Transfer of 0.10 FTE Deputy County Counsel position to Liability Insurance ISF Fund from the County Counsel budget unit 1-301

## Use of Fund Balance

During FY 2018-19, accounting adjustments were made to reflect the actual insurance cash deposit with others and claims reserve for the Liability Insurance per Trindel's Statement of Net Position as of June 30, 2019. The adjustment increases the County's Insurance Expense by \$456,582. The additional expense is primarily due to several large liability claims that were recognized and paid during FY 2017-18 and FY 2018-19.

As a result, Fund 4-590 has a negative Net Assets at the end of FY 2018-19. The negative Net Assets indicates a loss of the Liability Insurance ISF. The County has been working to recover the loss in the subsequent years. Net Assets are negative \$121,575 as of June 30, 2020; \$100,000 of the loss was included in the program revenue that charged to the County departments in FY 2020-21. Estimated Net Assets as of June 30, 2021 will be negative \$21,575. This loss will be recovered through charges in FY 2021-22.

County Counsel  
Workers' Compensation (4-591)

Robyn Drivon, Interim County Counsel

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 4591 - WORKERS' COMP INSURANCE ISF					
Unit Title: WORKERS' COMP INSURANCE ISF					Dept: 4591
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/11/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	170,845	163,950	172,310	188,419	9.3
SERVICES AND SUPPLIES	1,591,780	3,285,401	3,162,131	2,807,935	-11.2
OTHER CHARGES	57,441	16,743	35,925	-3,449	-109.6
INCREASES IN RESERVES	0	0	413,040	47,017	-88.6
OTHER FINANCING USES	50	0	158	113	-28.5
NET BUDGET	1,820,116	3,466,094	3,783,564	3,040,035	-19.7
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	7,095	2,086	0	0	0.0
CHARGES FOR SERVICES	3,066,188	2,836,987	3,782,649	3,040,035	-19.6
MISCELLANEOUS REVENUES	636	0	915	0	-100.0
UNDESIGNATED FUND BALANCE	-997,421	255,785	0	0	0.0
TOTAL OTHER REVENUE	2,076,498	3,094,858	3,783,564	3,040,035	-19.7
<b>UNREIMBURSED COSTS</b>	-256,382	371,236	0	0	0.0
<b>ALLOCATED POSITIONS</b>	1.70	1.10	1.10	1.10	0.0

Budget detail can be found on page SC-60 of the Schedules Section.

## Purpose / Program Discussion

County Counsel is responsible for the administration and management of the Workers' Compensation program. Elements of the Workers' Compensation program include: claims management, coordination of third-party claims administration, monitoring departmental safety and accident prevention programs, tracking job-related accidents and injuries and the maintenance of appropriate reports, records and statistics.

This budget unit is an Internal Service Fund; therefore, all revenues and expenses are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology.

The primary factors that impact the cost of this budget unit are salaries & benefits and workers' compensation insurance premiums. On a year-over-year basis, insurance premiums are subject to a number of economic stimuli and global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy. As such, Sutter County can expect to experience an annual swing in premium rates dependent on any or all of the variables mentioned above.

On July 1, 2015, Sutter County transitioned from CSAC-EIA primary workers' compensation program to the Trindel Insurance Fund program. The County self-insures, through Trindel

# County Counsel

## Workers' Compensation (4-591)

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*Robyn Drivon, Interim County Counsel*

Insurance Fund, losses up to \$300,000 for Workers' Compensation. Losses exceeding these limits are covered by an excess insurance policy purchased through Public Risk Innovation, Solutions, and Management (PRISM Risk), formerly known as the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The excess policy provides coverage for Workers' Compensation losses at the statutory limits.

## Major Budget Changes

### Salaries & benefits

- \$16,109 Increase due to negotiated Salaries and insurance as well as retirement cost increase

### Services & Supplies

- (\$354,065) Decrease in Insurance Premiums

### Other Charges

- (\$40,036) Decrease in Cost Plan charges as provided by the annual Cost Plan

### Decrease in Reserves

- (\$366,023) Decrease contribution to Obligated Fund Balance

### Revenues

- (\$742,617) Decrease in revenue from Workers' Compensation program charges to County departments

## Accomplishments & Goals

### FY2021-22 Goals

- Update the County's Injury and Illness Prevention Program (IIPP) to meet Cal/OSHA guidelines
- Increase participation at the Sutter County Health and Wellness Clinic

## Recommended Budget

Total appropriations are recommended at \$3,040,035 a decrease of \$743,529 (-19.7%) compared to the FY 2020-21 Adopted Budget, primarily due to a decrease in premiums and a reduced requirement to fund reserves. The Workers' Compensation budget unit operates as an Internal Service Fund and balances revenues and expenses within the fund over time.

# County Counsel

## Workers' Compensation (4-591)

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*Robyn Drivon, Interim County Counsel*

Charges for Services are recommended at \$3,040,035, a decrease of \$742,614 (-19.6%) compared to the FY 2020-21 Adopted Budget. The charges are allocated to all County operating departments; therefore, the decrease in this account equals the amount that has been decreased in County departments' budgets for FY 2021-22. There is no Net County Cost in this budget.

### Use of Fund Balance

At the end of FY 2018-19, an accounting adjustment was made to reflect the actual insurance cash deposit with others and claims reserve for the Workers Compensation Insurance per Trindel's Statement of Net Position as of June 30, 2019. The adjustment increases the County's Insurance Expense by \$1,027,384. The additional expense is primarily due to several large workers compensation claims that were confirmed during FY 2018-19. Some of these claims were paid in FY2018-19 and some were recognized as future Claims Liabilities by Trindel.

As a result, Fund 4-591 had negative Net Assets of \$830,186 at the end of FY 2018-19. The negative Net Assets indicate a loss of the Workers' Compensation ISF. The County had worked on a plan to recover the loss and to build additional Reserve. Net Assets equal to \$262,447 as of June 30, 2020, with adjustments of Claim Reserve and Cash with Trindel. Estimated Net Assets as of June 30, 2021 will be \$672,477 before adjustments.



<b>COUNTY OF SUTTER</b> <b>EXECUTIVE SUMMARY</b> Fiscal Year 2021-2022					
Fund: <b>0001 - GENERAL</b>					Dept: <b>1401</b>
Unit Title: <b>HUMAN RESOURCES</b>					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/11/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	823,660	688,638	937,187	956,443	2.1
SERVICES AND SUPPLIES	221,165	162,456	226,115	197,413	-12.7
OTHER CHARGES	25	25	25	25	0.0
INTRAFUND TRANSFERS	213	156	208	365	75.5
OTHER FINANCING USES	3,954	4,170	4,909	5,079	3.5
<b>NET BUDGET</b>	<b>1,049,017</b>	<b>855,445</b>	<b>1,168,444</b>	<b>1,159,325</b>	<b>-0.8</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	0	0	4,646	0	-100.0
CHARGES FOR SERVICES	55,362	4,801	115,532	115,301	-0.2
MISCELLANEOUS REVENUES	15	132,814	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>55,377</b>	<b>137,615</b>	<b>120,178</b>	<b>115,301</b>	<b>-4.1</b>
<b>UNREIMBURSED COSTS</b>	993,640	717,830	1,048,266	1,044,024	-0.4
<b>ALLOCATED POSITIONS</b>	7.25	7.15	7.15	7.15	0.0

*Budget detail can be found on page SC-62 of the Schedules Section.*

## Mission / Program Discussion

The Human Resources Department provides quality support to over 1,200 employees and retirees for all County departments. The department’s mission is to improve Sutter County, one employee at a time. Through collaboration with other departments and community partners, Human Resources performs a full range of services including recruitment, benefits administration, employee development, safety and worker’s compensation and labor relations.

The FY 2021-22 budget reflects costs to provide the full range of centralized Human Resources services to all County departments.

- Recruitment, examination and certification for new hires and promotions
- Benefits administration including medical, dental, vision, deferred compensation, and voluntary insurances
- Classification and salary analysis
- Personnel rules and regulations administration
- County-wide Training Program
- Workplace investigations and consultation to supervisors and managers on employee performance management
- Labor relations and negotiations
- Other compliance programs relating to personnel that are mandated by law

Costs related to Employee Wellness Services administered by Human Resources are contained in the Wellness ISF budget.

During FY 2020-21, the Human Resources department assumed primary responsibility for developing protocols, guidance and training to help ensure the safety of the County's workforce. While these unanticipated but essential tasks diverted a significant percentage of staff time away from the day-to-day work of the office, Human Resources was still able to accomplish an impressive amount of work in other areas as detailed in the Accomplishments for FY2020-21 section below.

FY 2021-22 budget includes two position changes. These changes are necessary to appropriately classify the incumbents who have been performing duties of a higher classification for over a year.

## Major Budget Changes

### Salaries & Benefits

- \$18,200 Increase due to changing on flexibly staffed HR Assistant/HR Analyst I position to a flexibly staffed HR Analyst I/II position, and funding it at the II Level
- \$13,000 Increase due to changing one flexibly staffed HR Analyst I/II position to a flexibly staffed HR Analyst I/II/Sr. position, and funding it at the Senior Level
- \$38,306 Increase due to negotiated salaries and insurance as well as retirement cost increase
- (\$50,250) Decrease due to unfunding one part-time Office Assistant I/II – Confidential position

### Services & Supplies

- (\$4,500) Decrease in Employment Training
- (\$8,725) Decrease in ISF Workers Compensation Premium
- (\$8,797) Decrease in ISF IT Services charges as provided by IT Department

## Accomplishments & Goals

### FY 2020-21 Accomplishments

- Developed and implemented COVID safety protocols including a new infectious disease safety program and training, regular and ongoing communication to employees, and formation of an HR COVID Task Force to conduct contact tracing for employee workplace exposures

- Promoted executive leadership development by sponsoring current and future employee leaders' participation in the National Association of Counties Leadership Academy
- Provided labor and employee relations support for the development and approval of a Regional Child Support Services Agency
- Implemented new Workplace Violence, Whistleblower and Volunteer/College Intern policies
- Concluded contract negotiations with the Probation Officers Association and General, Supervisory and Professional employees represented by AFSCME, Council 57

### **FY2021-22 Goals**

- Review and recommend changes to performance appraisal process to provide employees with timely and meaningful evaluations
- Form new employee activities/engagement work team to develop a Countywide recognition program and promote activities to encourage employee engagement
- Modernize County recruitment processes
- Revamp County leaves processes and develop a leaves planning handbook for employees

## **Recommended Budget**

Total appropriations are recommended at \$1,159,325, a decrease of \$9,119 (-0.8%) over FY 2021-22. The General Fund provides 90.1% of financing for this budget unit and Net County Cost is decreased by \$4,877 (-0.4%) compared to the FY 2020-21 Adopted Budget. As a support department, the Human Resources' office provides services to all County departments. A portion of the cost for this budget is recouped through the annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

The following position changes are recommended to be effective July 1, 2021:

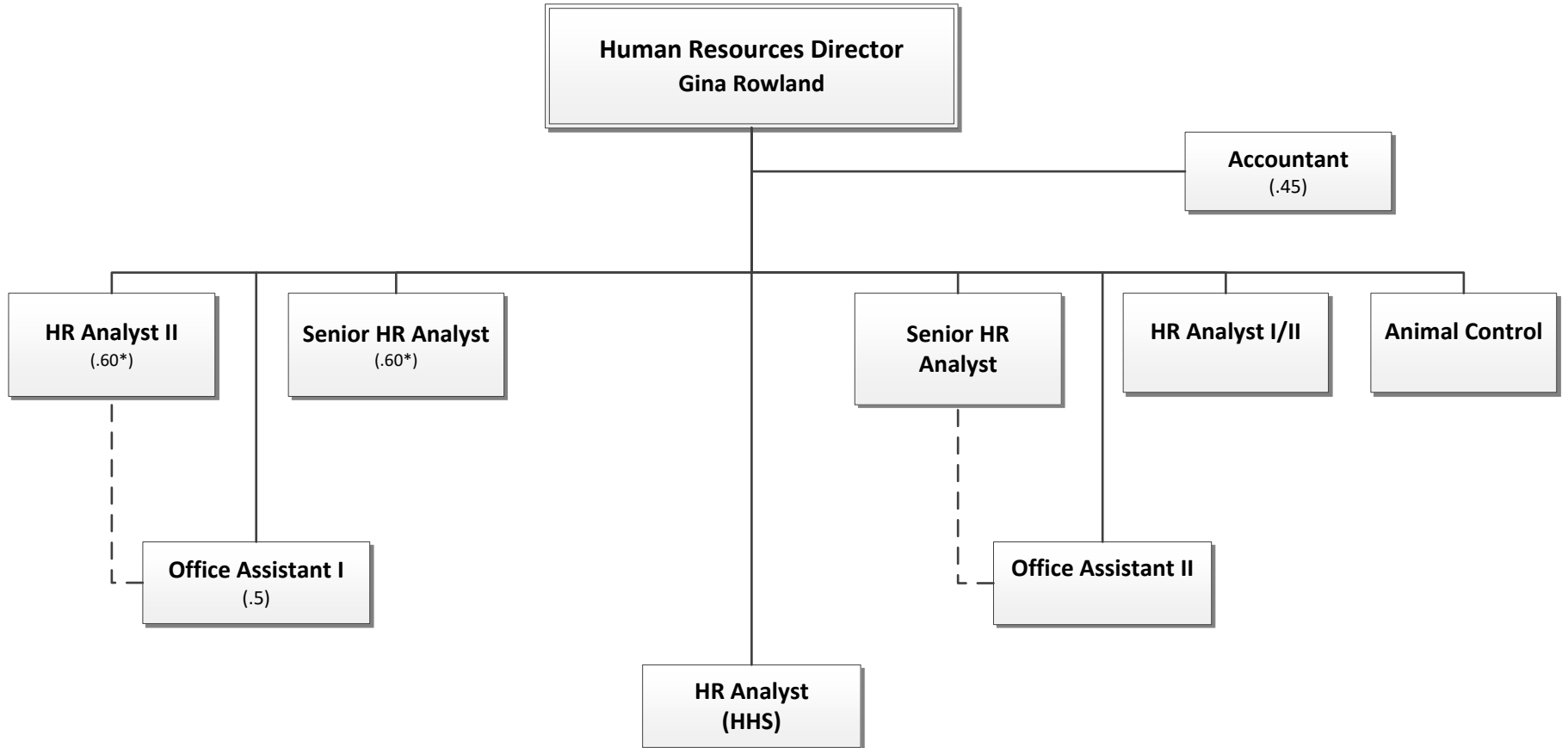
- Change one flexibly staffed HR Analyst I/II position to a flexibly staffed HR Analyst I/II/Sr. position, and funding it at the Senior Level
- Change one flexibly staffed HR Assistant/HR Analyst I position to a flexibly staffed HR Analyst I/II position, and funding it at the II level

## **Use of Fund Balance**

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

# Human Resources FY 2021-22

*Recommended*



### Notes:

\*40% of each of these positions allocated to Risk Management in County Counsels Office.

# Human Resources Animal Control (2-726)

Gina Rowland, Director

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b> Unit Title: <b>ANIMAL CONTROL</b>					Dept: <b>2726</b>
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/11/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	146,909	58,877	64,219	72,377	12.7
SERVICES AND SUPPLIES	43,614	27,446	35,772	14,633	-59.1
OTHER CHARGES	263,938	132,458	273,963	266,751	-2.6
INTRAFUND TRANSFERS	2,806	4,293	8,575	7,760	-9.5
NET BUDGET	457,267	223,074	382,529	361,521	-5.5
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	3,192	745	0	0	0.0
INTERGOVERNMENTAL REVENUES	140,289	59,581	64,219	72,377	12.7
CHARGES FOR SERVICES	88	0	0	0	0.0
TOTAL OTHER REVENUE	143,569	60,326	64,219	72,377	12.7
<b>UNREIMBURSED COSTS</b>	313,698	162,748	318,310	289,144	-9.2
<b>ALLOCATED POSITIONS</b>	2.00	1.00	2.00	1.00	-50.0

*Budget detail can be found on page SC-64 of the Schedules Section.*

## Purpose / Program Discussion

This budget represents the County’s share of cost for the operation of the Sutter Animal Services Authority (SASA), a joint agency of the cities of Live Oak and Yuba City, and Sutter County, established for the purpose of providing efficient and cost effective animal control services.

SASA is responsible for enforcing local, state, and federal laws and regulations pertaining to animals and their care for all member jurisdictions. Providing for the health and welfare of animals (as well as the welfare of people in contact with animals) is accomplished by administering a mandated rabies control program, impounding stray or vicious/potentially dangerous animals, monitoring a quarantined animal program and responding to complaints of cruelty, neglect, and the inhumane treatment of animals.

In November 2011, Sutter County and the cities of Live Oak and Yuba City entered into a Joint Powers Agreement (JPA) to form the Sutter Animal Services Authority (SASA) with Sutter County designated as the lead agency for operations and Yuba City designated as the lead agency to construct a new facility. The agreement specified that, at the completion of construction, the County’s historical management of Animal Services operations would transfer to Yuba City.

The City of Yuba City assumed lead agency responsibility in July 2013. The new facility was completed in August 2013, and the Recommended Budget reflects the County’s proportionate

# Human Resources Animal Control (2-726)

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Gina Rowland, Director

share of the SASA operating budget, along with residual County costs that will not be shared by the other jurisdictions.

By agreement, the three jurisdictions represented by the SASA Board will budget the responsibility of operational expenses for FY 2020-21 as follows:

City of Yuba City	69%
Sutter County	22%
City of Live Oak	9%

The County and City of Yuba City entered into an Employee Services Agreement in 2013 allowing existing County employees to continue to provide services to Animal Control, as lead agency responsibilities transferred from Sutter County to the City of Yuba City. Therefore, SASA shelter and field services are staffed with a combination of Yuba City employees and Sutter County employees, pursuant to the Employee Services Agreement. There is currently one allocated position in this budget, which will be reduced when the Sutter County employee leaves service for any reason, and the position will change to a Yuba City position. The contracted employee costs are reimbursed to Sutter County by Yuba City.

## Major Budget Changes

### Services and Supplies

- (\$18,736) Decrease in ISF Worker's Comp

## Recommended Budget

Total appropriations are recommended at \$361,521, a decrease of \$21,008 (-5.5%) over FY 2019-20. The General Fund provides 80.0% of the financing for this budget unit, and Net County Cost is decreased by \$29,166 (-9.2%) compared to the FY 2020-21 Adopted Budget

This budget consists of Contribution to Other Agencies in the amount of \$266,751 that reflects Sutter County's 22% share of the SASA operating budget.

## Use of Fund Balance

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

# Human Resources

## Employee Wellness Services (4-595)

Gina Rowland, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022					
Fund: 4595 - EMPLOYEE WELLNESS SERVICES				Dept: 4595	
Unit Title: EMPLOYEE WELLNESS SERVICES					
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/25/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	475,864	433,978	563,393	572,200	1.6
OTHER CHARGES	-13,342	3,314	6,682	9,005	34.8
INCREASES IN RESERVES	0	0	0	138,795	100.0
NET BUDGET	<u>462,522</u>	<u>437,292</u>	<u>570,075</u>	<u>720,000</u>	<u>26.3</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-3,115	364	0	0	0.0
CHARGES FOR SERVICES	325,971	438,416	540,500	720,000	33.2
MISCELLANEOUS REVENUES	6,722	0	0	0	0.0
UNDESIGNATED FUND BALANCE	-4,144	-136,536	29,575	0	-100.0
TOTAL OTHER REVENUE	<u>325,434</u>	<u>302,244</u>	<u>570,075</u>	<u>720,000</u>	<u>26.3</u>
<b>UNREIMBURSED COSTS</b>	137,088	135,048	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

*Budget detail can be found on page SC-65 of the Schedules Section.*

## Mission / Program Discussion

This budget identifies the annual expenses for the administration, management, and operation, of the Employee Wellness Services program, which is established as an Internal Service Fund (ISF). Elements of the Employee Wellness Services program include the Employee Wellness Clinic, the Employee Assistance Program, Employee Wellness programs and activities, and all contracts and expenses associated to maintain these programs. The costs for operation of this budget are allocated to the departments' operating budgets of the County.

This budget unit funds the Employee Wellness Clinic and all contracts and expenses associated to operate the clinic including building lease, phone, internet, utilities, janitorial services, hazardous waste disposal, prescriptions and medical supplies. This budget unit is an Internal Service Fund that allocates the cost of the Employee Wellness Clinic to all County Departments through a flat amount payroll contribution that is applied to employees who participate in County-sponsored medical insurance (excluding employees on the Anthem High Deductible Health Plan). Over time, the total cost of wellness services, including the clinic, is recouped through payroll contributions.

As previously approved by the Board of Supervisors, this budget unit is funded by a flat rate "Wellness" contribution through payroll. Under current funding model, the flat-rate County Wellness Contribution has not been applied to employees on the High Deductible Health Plan (HDHP) since those employees' \$25/visit office co-pay is returned to the County's Wellness ISF by Healthstat. in the form of a credit on invoice.

# Human Resources

## Employee Wellness Services (4-595)

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*Gina Rowland, Director*

During the last two annual health insurance open enrollment periods, there has been major shift to higher enrollment into the HDHP occurred, and the current funding model is outdated. A new funding model reflects the reasonable share of the costs for the Wellness services. Under the new funding model, half of amount of the flat rate applied to Non-HDHP Plans will apply to the HDHP plan. The new model is expected to generate revenue in the amount of \$720,000 for FY 2021-2022, which is sufficient to fund the clinic as well as provide funding for expansion of wellness activities and events for employees.

### Major Budget Changes

#### Revenues

- \$179,500 Increase in revenue from Employee Wellness Services program charges to County departments due to new funding model of the Employee Wellness Clinic

### Recommended Budget

Total appropriations are recommended at \$720,000, an increase of \$149,925 (26.3%) compared to the FY 2020-21 Adopted Budget. The Wellness ISF budget unit operates as an Internal Service Fund and must balance revenues to expenses within the fund over time. All appropriations are financed by charging County Departments through payroll contribution. There is no Net County Cost in this budget in FY 2021-22.

### Use of Fund Balance

On October 8, 2019, the Board of Supervisors approved a contract with Healthstat for the provision and management of the County's Employee Wellness Clinic for a period of three (3) years effective October 1, 2019. The clinic officially opened on February 18, 2020. Due to the transition to Healthstat and outdated funding model, there have been operating losses in this budget unit. The losses will be recovered with revenues generated by the new funding model in the subsequent years.

The Fund has a negative Net Assets of \$138,459 as of July 1, 2020. It is estimated the Net Assets balance will be negative \$193,210 as of July 1, 2021. Increase of appropriation in the amount of \$138,795 is expected to cover a part of the negative Net Assets in FY 2021-22.



**Treasurer - Tax Collector  
Tax Collector (1-202)**

*Christina Hernandez,  
Acting Treasurer-Tax Collector*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: 0001 - GENERAL					
Unit Title: TREASURER-TAX COLLECTOR					
					Dept: 1202
	2019-2020 Actual Expenditure	2020-2021 YTD as of 05/11/2021	2020-2021 Adopted Budget	2021-2022 CAO Recommended	2020-2021 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	706,838	580,284	715,727	790,732	10.5
SERVICES AND SUPPLIES	258,054	225,872	259,874	387,575	49.1
CAPITAL ASSETS	0	24,000	24,000	0	-100.0
INTRAFUND TRANSFERS	332	242	323	528	63.5
OTHER FINANCING USES	350,385	0	580	620	6.9
NET BUDGET	1,315,609	830,398	1,000,504	1,179,455	17.9
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	20,590	4,810	20,000	20,000	0.0
CHARGES FOR SERVICES	354,218	316,341	421,935	446,735	5.9
MISCELLANEOUS REVENUES	6,305	3,474	3,720	3,600	-3.2
TOTAL OTHER REVENUE	381,113	324,625	445,655	470,335	5.5
<b>UNREIMBURSED COSTS</b>	934,496	505,773	554,849	709,120	27.8
<b>ALLOCATED POSITIONS</b>	6.37	6.37	6.37	7.12	11.8

*Budget detail can be found on page SC-66 of the Schedules Section.*

## Mission / Program Discussion

The Treasurer-Tax Collector’s Office provides banking services to all County departments, school districts and special districts throughout the County. In addition, the Treasurer is the ex officio Treasurer for the various agencies and districts that are not under the control of the County’s Board of Supervisors and performs functions as required by the various California Codes. The Treasurer is responsible for the management, safeguarding and investment of the Pooled Treasury, which includes monies of the County, school districts, and most of the special districts in Sutter County.

Tax collections are performed for all taxing agencies including the County, cities, school districts and various special districts. The Treasurer-Tax Collector’s Office is accountable for three primary functions:

- 1) Banking/Treasury
- 2) Processing Property Tax Payments
- 3) Collection of Delinquent Debts in the Office of Revenue Collections (1-204)

As the County’s banking depository, the Office provides pooled treasury services to County departments, schools and special districts. These services include receiving cash receipts and depositing them with the County’s banking institution; paying warrants issued by the County

# Treasurer - Tax Collector Tax Collector (1-202)

*Christina Hernandez,  
Acting Treasurer-Tax Collector*

Auditor or schools; and management of the Pool Treasury investment portfolio. The Treasurer's Investment Policy is available online at:

[https://www.suttercounty.org/assets/pdf/ttc/Investment\\_Policy\\_2021.pdf](https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2021.pdf)

Cash balance in the County pooled treasury averages approximately \$250 million daily. Every month, the Office receives cash and checks for deposit, representing \$71 million in receipts (an average of over 5,000 deposit permits are processed at the department's counter) and pays anywhere from 12,000 to 15,000 county and school warrants, also representing \$71 million in monthly disbursements.

The Treasurer-Tax Collector's Office administers the property tax collection functions for the County, cities, schools and special districts. Tax activities include mailing bills, recording payments and reconciling accounts with the Auditor-Controller for the secured, unsecured and supplemental property tax rolls. FY 2019-20, the office mailed approximately 38,000 tax bills and collected and processed more than \$133 million in tax payments with a combined collection rate of 98.06% for the Secured tax roll and 98.01% for the Unsecured tax roll. The Department staff serves over 11,000 individual county taxpayers in person over the Department's counter annually.

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

## Major Budget Changes

### Salaries & Benefits

- \$61,524 Increase due to transfer of 0.75 FTE Treasurer Collector Deputy position from the Collection budget unit 1-204 to meet the increasing needs for day-to-day Treasury operations
- \$13,481 Increase due to negotiated Salaries and insurance as well as retirement cost increase

### Services & Supplies

- \$20,000 Increase in Special Departmental Expense due to the bank decreasing the Earnings Credit Rate, which increases the quarterly bank charge. Increase will be recovered in Treasury Fees
- \$40,348 Increase in ISF IT Services charges provided by the IT Department
- \$48,488 Increase in IT Direct charges related to the new Property Tax system first year cost

### Capital Assets

- (\$24,000) Decrease in Capital Assets due to no Capital Assets being budgeted in FY 2021-22

## Revenues

- \$20,000 Increase in Treasury Fees revenue due to increase of bank charges

## Accomplishments & Goals

### FY2021-22 Goals

- Phase 1 for the new property tax management systems in conjunction with Assessor, Auditor-Controller, Clerk Recorder and Information Technology to replace the County's aging system with new and current software technology
- Continue to coordinate and rollout the LexisNexis credit card acceptance services for other County departments and districts as they are requested, along with online payments
- Provide training and development for strong leadership in our organization
- Provide a safe and healthy work environment for employees and the public at our new location.
- Continue to provide Electronic Fund Transfer services to county departments for faster revenue

## Recommended Budget

Total appropriations are recommended at \$1,179,455, an increase of \$178,951 (17.9%) over FY 2020-21. The General Fund provides 60.1% of financing for this budget unit and Net County Cost is increased by \$154,271 (27.8%) compared to the FY 2020-21 Adopted Budget. The increase is primarily related to a transfer of 0.75 FTE position from the Collection budget unit 1-204 and increase in IT Direct charges related to the new Property Tax system first year cost.

As a support department, the Treasurer's Office provides services to all County departments. A portion of the costs for this budget are recouped through annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

The following position change is recommended to be effective July 1, 2021:

- Transfer of 0.75 FTE Treasurer Collector Deputy I/II position from the Collection budget unit 1-204

## Use of Fund Balance

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

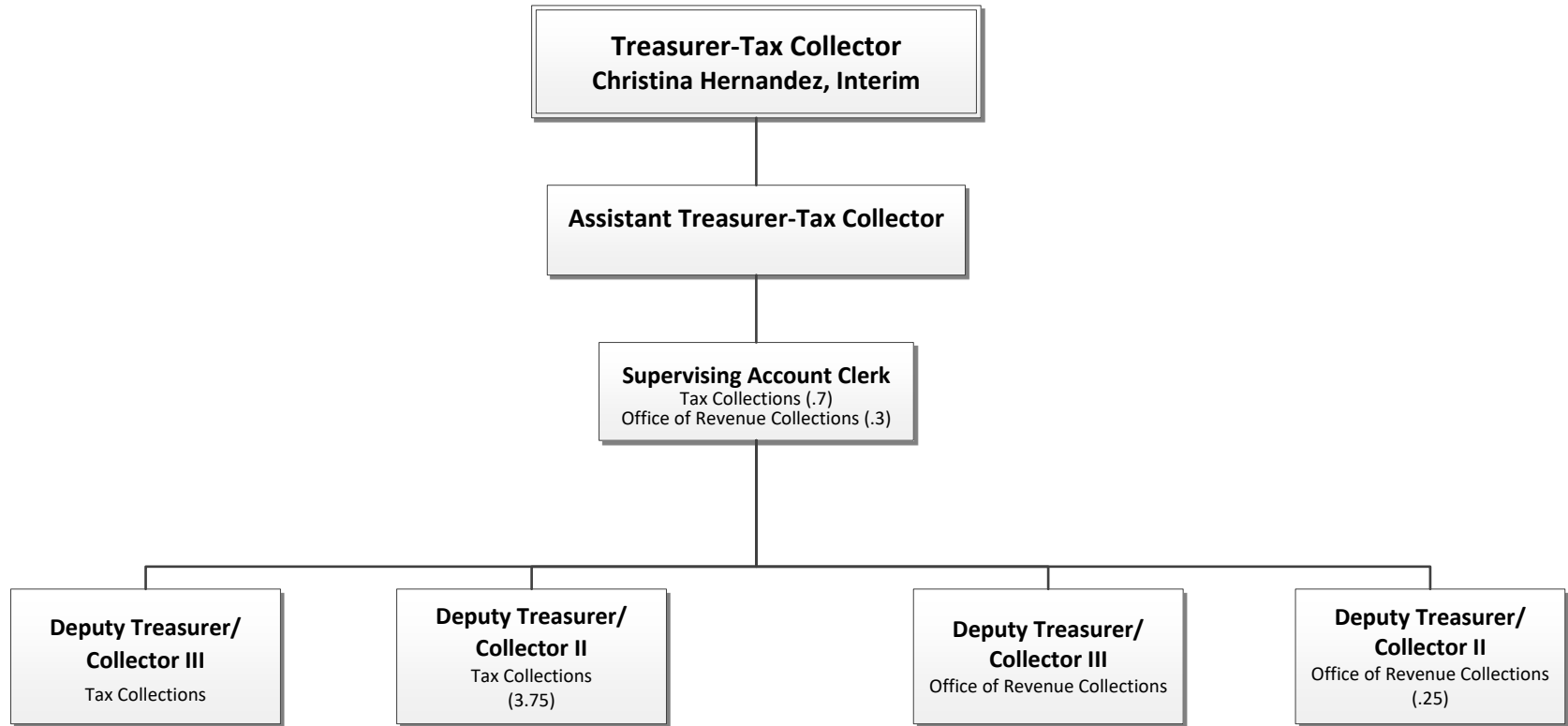
# Treasurer/Tax Collector FY 2021-22

*Recommended*

County of Sutter

C-107

FY 2021-22 Recommended Budget



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2021-2022</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>OFFICE OF REVENUE COLLECTION</b>					Dept: <b>1204</b>
	<b>2019-2020 Actual Expenditure</b>	<b>2020-2021 YTD as of 05/11/2021</b>	<b>2020-2021 Adopted Budget</b>	<b>2021-2022 CAO Recommended</b>	<b>2020-2021 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	227,143	221,591	252,377	206,974	-18.0
SERVICES AND SUPPLIES	47,380	40,390	53,767	60,931	13.3
INTRAFUND TRANSFERS	45	34	46	70	52.2
OTHER FINANCING USES	50	0	158	169	7.0
NET BUDGET	274,618	262,015	306,348	268,144	-12.5
<b>REVENUE</b>					
CHARGES FOR SERVICES	26,610	10,127	29,000	20,000	-31.0
MISCELLANEOUS REVENUES	-40	0	0	0	0.0
OTHER FINANCING SOURCES	0	0	17,174	45,000	162.0
TOTAL OTHER REVENUE	26,570	10,127	46,174	65,000	40.8
<b>UNREIMBURSED COSTS</b>	248,048	251,888	260,174	203,144	-21.9
<b>ALLOCATED POSITIONS</b>	2.63	2.63	2.63	1.88	-28.5

*Budget detail can be found on page SC-68 of the Schedules Section.*

## Mission / Program Description

The Office of Revenue Collections (ORC) is a division of the Treasurer-Tax Collector’s Office, and acts as a collection agency, pursuing delinquent debts owed to the County departments and the Superior Court. Currently, the Office of Revenue Collections has 19,484 accounts. There are 16,105 County department accounts and 3,379 Superior Court accounts logged into the system’s inventory. The combined unpaid balances for those accounts exceed \$12 million with County departments totaling \$11,415,300 and Superior Court totaling \$588,330.

In FY 2019-20, over \$256,000 was recovered in delinquent debts owed to County departments and the Courts. County departments include Agriculture Department, Auditor-Controller, Child Support, Clerk-Recorder, Community Services-Fire, District Attorney-Victim Services, Health and Human Services, Public Health, Behavioral Health, Social Services, Library, Juvenile Hall, Probation, Public Defender, and Sheriff.

FY 2020-21 recovered delinquent debt projection is approximately \$206,000. In FY 2021-22, the recovered delinquent debt estimate is approximately \$200,000. This decrease is due to the passing of AB 1869 and AB 1950, eliminating the authority to collect probation and administration fees.

## Major Budget Changes

### Salaries & Benefits

- (\$61,524) Decrease due to transfer of 0.75 FTE Treasurer Collector Deputy position to the Treasurer-Tax Collector budget unit 1-202 to meet the increasing needs for day to day treasury operations
- \$16,121 Increase due to negotiated Salaries and insurance as well as retirement cost increase

### Services & Supplies

- \$6,455 Increase in ISF IT Services charges as provided by the IT Department

### Revenues

- (\$9,000) Decrease in Revenue due to Assembly Bill No. 1869 & 1950

## Recommended Budget

Total appropriations are recommended at \$268,144, a decrease of \$38,204 (-12.5%) over the FY 2020-21 Adopted Budget. The General Fund provides 75.8% of the financing for this budget and Net County Cost is decreased by \$57,030 (-21.9%) compared to the FY 2020-21 Adopted Budget. The decrease is primarily related to a transfer of 0.75 FTE position to the Treasurer-Tax Collector budget unit 1-202. The ORC Collection special revenue in the amount of \$45,000 will be used to offset General Fund costs in this budget unit.

The following position change is recommended to be effective July 1, 2021:

- Transfer of 0.75 FTE Treasurer Collector Deputy I/II position to the Treasurer-Tax Collector budget unit 1-202

## Use of Fund Balance

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

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