



# General Government

*Section C*

The Board of Supervisors conducted a special meeting  
at Sutter Union High School.



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>ASSESSOR</b>					Dept: <b>1203</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,705,475	1,504,554	1,844,156	1,786,308	-3.1
SERVICES AND SUPPLIES	372,317	143,858	384,942	523,693	36.0
OTHER CHARGES	25	0	0	0	0.0
INTRAFUND TRANSFERS	1,049	1,126	1,502	0	-100.0
OTHER FINANCING USES	23,210	23,885	24,002	2,948	-87.7
<b>NET BUDGET</b>	<b>2,102,076</b>	<b>1,673,423</b>	<b>2,254,602</b>	<b>2,312,949</b>	<b>2.6</b>
<b>REVENUE</b>					
CHARGES FOR SERVICES	19,172	21,163	17,000	17,000	0.0
MISCELLANEOUS REVENUES	6,224	5,594	6,000	6,000	0.0
OTHER FINANCING SOURCES	332	0	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>25,728</b>	<b>26,757</b>	<b>23,000</b>	<b>23,000</b>	<b>0.0</b>
<b>UNREIMBURSED COSTS</b>	<b>2,076,348</b>	<b>1,646,666</b>	<b>2,231,602</b>	<b>2,289,949</b>	<b>2.6</b>
<b>ALLOCATED POSITIONS</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>16.50</b>	<b>-2.9</b>

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

## Mission / Program Discussion

The Assessor’s mission is to produce the annual property tax assessment roll accurately and equitably for all Sutter County taxpayers. The department strives to provide public service in a courteous and professional manner, while offering assistance through the complicated tax assessment process. The staff is committed to teamwork, mutual respect and integrity within the office, in conjunction with all other County departments, and in its service to the public.

Property Tax Value estimates are established by the 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’s Office provides public service to the citizens, other County departments, outside agencies, and the cities by furnishing general information, answering property-related questions, researching ownership, assisting property owners with concerns regarding assessments, providing access to assessor’s maps, and property characteristics data; among other related duties.

Throughout the past several fiscal years, the primary focus of the Assessor’s Office has been 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 to review nearly every property in the County. This workload on the Assessor’s staff will continue, although the number of properties on Prop 8 has been reduced substantially with the improved economy over the past few years. All properties placed on Prop. 8 are reviewed annually.

With the COVID-19 pandemic in California, United States and throughout the world, 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, most businesses are fully re-opened, and others are open with reduced hours. Some of this is the effect of the pandemic and other signs reflecting the inflation on the local real estate market. The Business Division has been monitoring local, state, and national trends to determine any changes in business that may have an impact on the personal property values.

As of the January 1st lien date, while the Assessor's Office has been processing the roll, staff has seen an increase in the market value of many single-family homes in Sutter County, along with Commercial, Industrial and Professional Office, 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. The Assessor's Office goal is to produce the annual property tax roll accurately and equitably for all Sutter County taxpayers.

## **Accomplishments & Goals**

### **FY 2021-22 Accomplishments**

- Along with the Tax Collector and Auditor's Offices, went live with the new Aumentum property tax system in February 2022. The new software is proving to be more efficient, has a built-in workflow and tracks changes to any property by date, time and who made the changes
- Completed digitizing all of property records

### **FY 2022-23 Goals**

- Provide the certified roll to the Auditor's Office by June 30, 2023
- Improve staff knowledge of the new software system
- Rewrite policies and procedures for the new property tax system
- Implement a cross-training program for employees

## **Major Budget Changes**

### **Salaries & Benefits**

- (\$28,670) Decrease due to changing one (1.0 FTE) to 50% part-time status (0.5 FTE) to reflect efficiency realized through the new system
- (\$92,000) Decrease in Salary Savings (shown as a negative expense) to reflect department's intent to manage efficiency potentially realized through the new system
- \$62,800 Increase due to negotiated salaries and insurance as well as retirement cost increase

### **Services and Supplies**

- \$37,000 Increase in Professional Services related to the new Property Tax system

- \$96,633 Increase in ISF IT Services Provided and IT Direct Charges due to additional IT support needs with the new system

### Recommended Budget

Total appropriations are recommended at \$2,312,949, an increase of \$58,347 (2.6%) over the FY 2021-22 Adopted Budget. The General Fund provides 99.0% of the financing for this budget unit and Net County Cost is increased by \$58,347 (2.6%) compared to the FY 2021-22 Adopted Budget. The increase is primarily related to increase in charges for the new Property Tax system support.

The following position change is recommended to be effective July 1, 2022:

- Decrease Assessment Tech I position from 1.0 FTE to 0.5 FTE part-time status

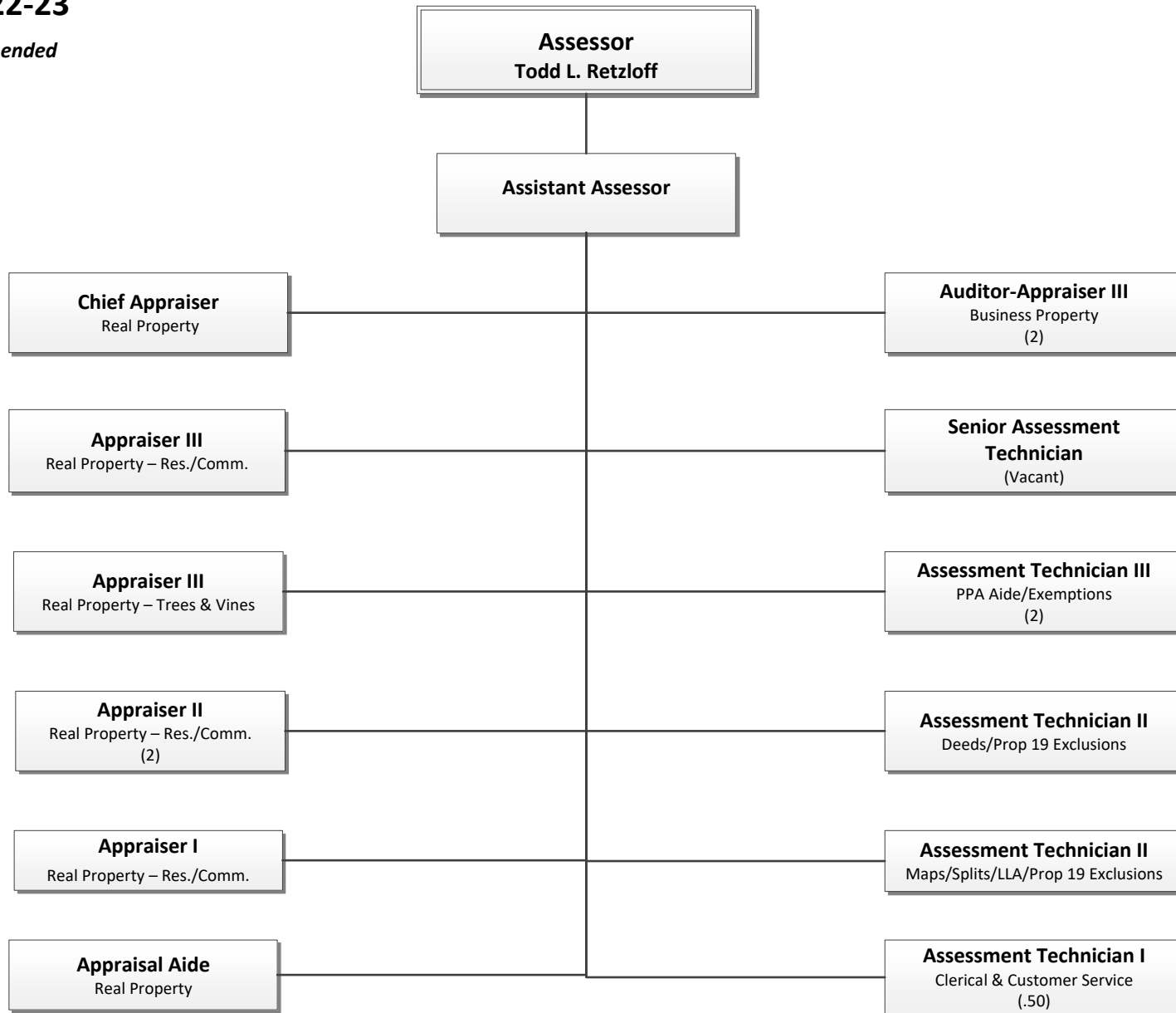
### Use of Fund Balance

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 2022-23**

*Recommended*



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1201</b>	
Unit Title: <b>AUDITOR-CONTROLLER</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/23/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,355,233	1,006,325	1,469,970	1,600,315	8.9
SERVICES AND SUPPLIES	346,883	202,291	457,469	452,345	-1.1
OTHER CHARGES	25	100	0	0	0.0
INTRAFUND TRANSFERS	391	462	616	0	-100.0
OTHER FINANCING USES	737	820	902	14,114	1,464.7
<b>NET BUDGET</b>	<b>1,703,269</b>	<b>1,209,998</b>	<b>1,928,957</b>	<b>2,066,774</b>	<b>7.1</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	21,884	3,014	0	0	0.0
CHARGES FOR SERVICES	69,927	49,373	65,300	66,300	1.5
MISCELLANEOUS REVENUES	7,317	5,618	6,000	7,700	28.3
<b>TOTAL OTHER REVENUE</b>	<b>99,128</b>	<b>58,005</b>	<b>71,300</b>	<b>74,000</b>	<b>3.8</b>
<b>UNREIMBURSED COSTS</b>	<b>1,604,141</b>	<b>1,151,993</b>	<b>1,857,657</b>	<b>1,992,774</b>	<b>7.3</b>
<b>ALLOCATED POSITIONS</b>	<b>12.45</b>	<b>12.45</b>	<b>12.45</b>	<b>12.90</b>	<b>3.6</b>

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

## Mission / Program Discussion

The mission of the 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

## Accomplishments & Goals

### FY 2021-22 Accomplishments

- Continued to improve the County's capital asset policy and procedure documentation to clarify accounting treatment for capital assets developed in FY 2018-19
- Continued to utilize functionality within One Solution to increase operational efficiency and effectiveness in areas such as accounts payable and capital assets
- Continued P-Card program with General Services for County staff to procure business needs efficiently
- 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 2022-23 Goals

- Streamline the processes for lease accounting in accordance to GASB 87
- 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 for cross training
- 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



## Major Budget Changes

### Salaries & Benefits

- \$141,962 Increase due to addition of 1.0 FTE Accounting Manager position
- (\$76,780) Decrease due to deletion of 1.0 FTE Account Clerk II/III position
- \$45,812 Increase due to addition of 0.45 FTE Accountant I/II position
- \$19,351 Increase due to negotiated salaries and insurance as well as retirement cost increase

### Service and Supplies

- (\$39,791) Decrease in ISF IT Services charges as provided by the IT Department
- \$25,188 Increase in IT Direct charges related to the new Property Tax system first year cost

### Other Financing Uses

- \$11,833 Increase in payment to solar program that will be used at the new office location

## Recommended Budget

Total appropriations are recommended at \$2,066,774, an increase of \$137,817 (7.1%) over the FY 2021-22 Adopted Budget. The primary increase is due to staff changes. The General Fund provides 96.4% of financing for this budget unit. As a support department, the Auditor-Controller's Office provides services to all County departments. A portion of the cost for this budget is recovered through 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, 2022:

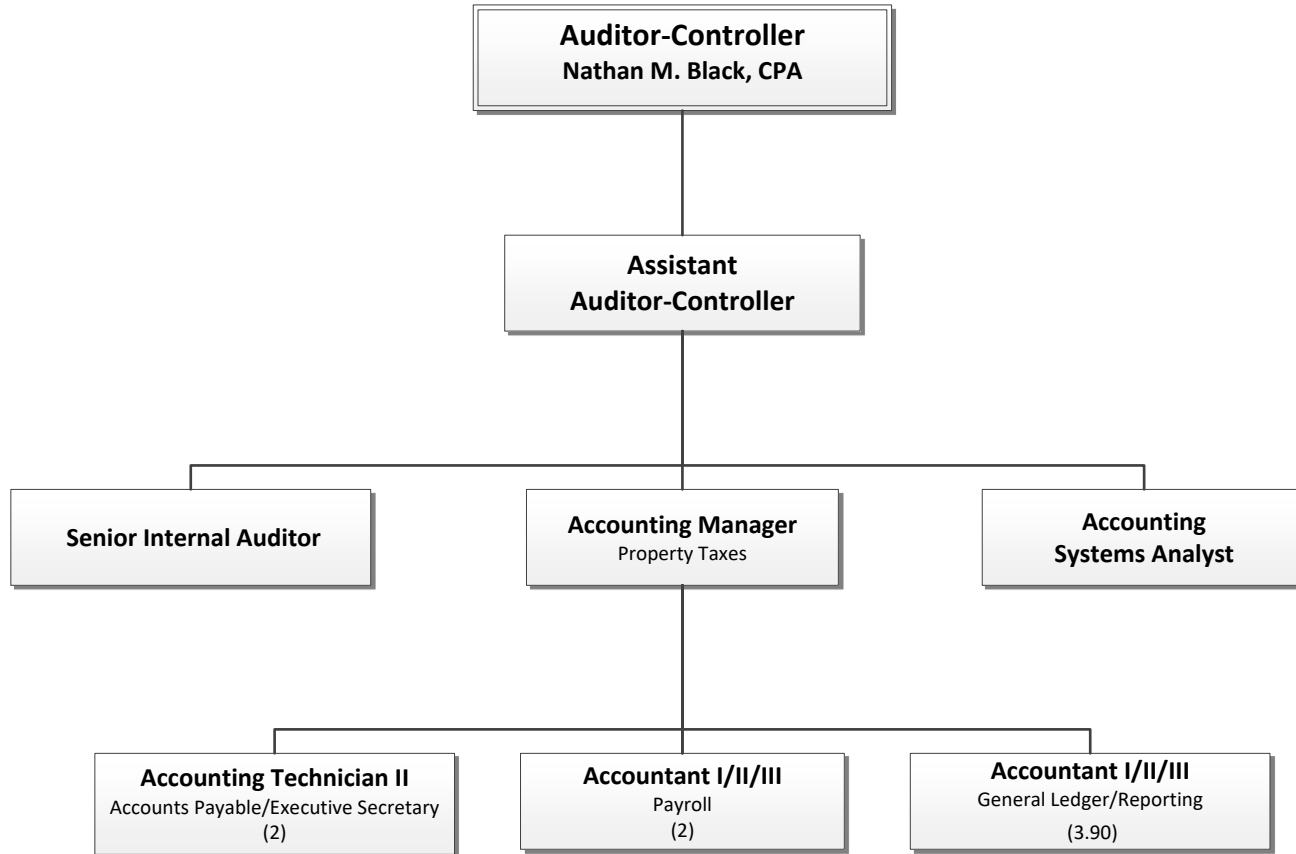
- Addition of 1.0 FTE Accounting Manager position
- Deletion of 1.0 FTE Account Clerk II/III position
- Addition of 0.45 FTE Accountant I/II position

## 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 2022-23

*Recommended*



# Board of Supervisors (1-101)

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>BOARD OF SUPERVISORS</b>					Dept: <b>1101</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	447,813	311,144	474,835	494,613	4.2
SERVICES AND SUPPLIES	146,771	166,043	228,847	233,353	2.0
INTRAFUND TRANSFERS	795	1,029	1,373	0	-100.0
OTHER FINANCING USES	8,556	8,895	8,925	9,701	8.7
NET BUDGET	603,935	487,111	713,980	737,667	3.3
<b>UNREIMBURSED COSTS</b>	603,935	487,111	713,980	737,667	3.3
<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, 2021 through the end of the fiscal year of June 30, 2022, Supervisors will have acted on approximately 550 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 2021-22. 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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## Goals & Accomplishments

Among the many actions taken in FY 2021-22, the Board:

- Approved new flood maps based on best available data that reflect reductions in the flood basin realized by the ongoing work of the Sutter Butte Flood Control Agency to mitigate flood risk through work on the levees.
- Approved a Multi-Jurisdictional Hazard Mitigation Plan that addresses ways to mitigate potential future hazards of a multitude of origins in communities throughout Sutter County.
- Approved the purchase of evacuation management software for helping to communicate the need for, and managing, potential future evacuations due to an emergency.
- Approved forgiveness of the balance of \$368,426 for the 2002 General Fund loan to County Service Area – F (CSA-F) for construction of the fire station in the community of Sutter, saving CSA-F \$50,550 annually in principal and interest payments.
- Provided 100% of funding to purchase a Type 1 Fire Engine for CSA-F.
- Took several actions to facilitate construction in Sutter Pointe, in southern Sutter County, based on a voter-approved Specific Plan.
- Approved funding to create a Film Commission, in partnership with the Yuba-Sutter Chamber of Commerce and other local government jurisdictions.
- Authorized the use of the County logo and seal in the branding of a new annual event promoting agriculture, a “Farm Fest” planned for a debut in October of 2023.
- Passed a resolution in support of the Adventist Health Rideout community wide Blue Zones healthy lifestyles project, and approved development of the BeWell Sutter County employee health and wellness program.
- Adopted a new Housing Element and new Public Health and Safety Element of the Sutter County General Plan.
- Joined other rural counties in the Golden State Connect Authority to develop a Strategic Plan to increase Broadband services in rural areas.
- Authorized extensive repairs to Pass Road through the Sutter Buttes, damaged during winter storms, and dedicated a portion of Pass Road in the memory of Christopher Stiedlmeyer.
- Conducted a special meeting at Sutter Union High School and made plans for similar meetings at other high schools in coming months.

# Board of Supervisors (1-101)

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## Major Budget Changes

### Salaries & Benefits

- \$19,778 Increase in Salaries and Benefits, mainly due to increases in employer pension and health insurance costs

## Recommended Budget

Appropriations in this budget are recommended at \$737,667, an increase of \$23,687 (3.3%) over the FY 2021-22 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.



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1102</b>	
Unit Title: <b>COUNTY ADMINISTRATOR</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,225,502	1,085,263	1,267,161	1,316,036	3.9
SERVICES AND SUPPLIES	96,528	65,702	131,288	120,195	-8.4
OTHER CHARGES	0	25	0	0	0.0
INTRAFUND TRANSFERS	294	363	485	0	-100.0
OTHER FINANCING USES	7,183	7,504	7,555	8,130	7.6
NET BUDGET	1,329,507	1,158,857	1,406,489	1,444,361	2.7
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	37	0	0	0	0.0
OTHER FINANCING SOURCES	906	0	0	0	0.0
TOTAL OTHER REVENUE	943	0	0	0	0.0
<b>UNREIMBURSED COSTS</b>	1,328,564	1,158,857	1,406,489	1,444,361	2.7
<b>ALLOCATED POSITIONS</b>	5.80	5.80	5.80	6.00	3.4

*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.

## Accomplishments & Goals

### FY 2021-22 Accomplishments:

- Concluded the merger of Child Support Services with Yolo and Colusa Counties to create the Colusa Sutter Yolo Child Support Agency to achieve administrative efficiency in handling child support cases.

- Made substantial progress on securing grant funding for the Feather River Parkway Project, which will increase outdoor recreational activities for individuals and families along the west bank of the Feather River.
- Conducted community meetings in Sutter, East Nicolaus, Yuba City, Live Oak, and Robbins.
- Hired a well-qualified Museum Director to continue to preserve and highlight Sutter County's rich history.
- Implemented administrative efficiencies to allow departments to effectively manage administrative functions such as filling positions, training staff, and manage their salary and benefit expenses.
- Completed calculation of American Rescue Plan Act (ARPA) Revenue Replacement calculation, allowing the County to use \$18.8 million in ARPA funds more flexibly and administered the ARPA program, allocating \$2.33 million in funds.
- Increased General Reserve to \$2.1 million and Budget Stabilization Account to \$1 million, an increase of \$2 million (182%) to the County's reserves in the past two years.

#### **Goals for FY 2022-23:**

- 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, expected for September 2022.
- Develop a plan for County-owned space on Gray Avenue to include a mix of commercial and governmental use and for upgrades to existing County-owned buildings for long term use.
- Continue to work with Yuba County, Live Oak, Marysville, Wheatland and Yuba City to positively impact homelessness within the bi-county area.

## **Major Budget Changes**

### **Salaries & Benefits**

- \$48,875 General increase due mainly to a cost of living adjustment approved by the Board of Supervisors in April 2022 and associated payroll taxes, health insurance, and retirement cost

## **Recommended Budget**

Recommended appropriations are \$1,444,361 which is an increase of \$37,872 (2.7%) compared to the FY 2021-22 Adopted Budget. 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).

The following position change is recommended to be effective July 1, 2022:

- Transfer of .20 FTE Public Information Officer position from Emergency Services Budget Unit 2-401 to County Administrator Budget Unit 1-102

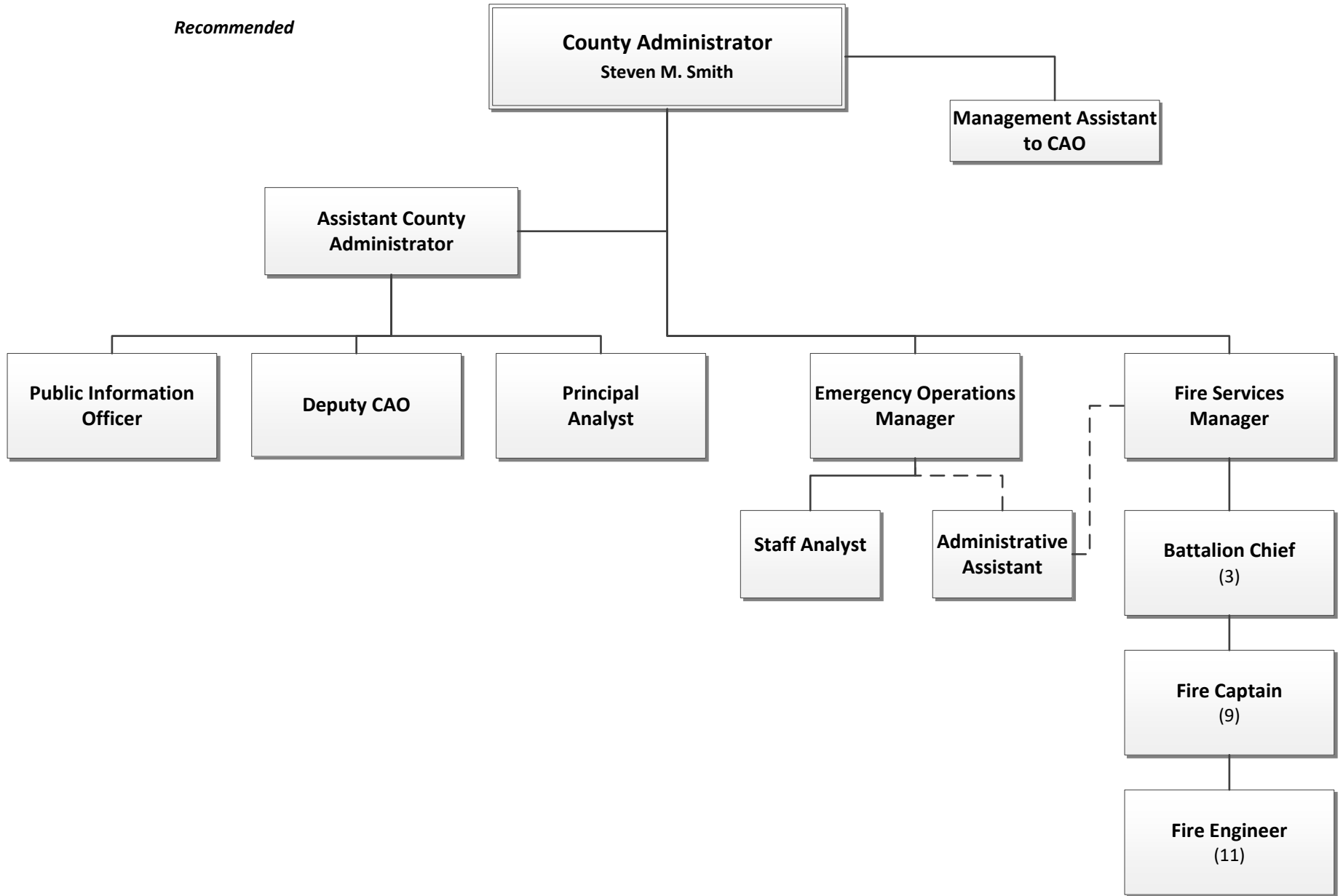
## **Use of Fund Balance**

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

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# County Administrative Office FY 2022-23

*Recommended*





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

*Steven M. Smith,  
County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1103</b>	
Unit Title: <b>NON-DEPARTMENTAL EXPENSES</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/23/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	90	0	0	0	0.0
SERVICES AND SUPPLIES	288,524	317,739	548,389	613,108	11.8
OTHER CHARGES	1,168,787	1,234,488	1,206,000	1,214,000	0.7
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	955,188	196	196	9,257	4,623.0
<b>NET BUDGET</b>	<b>2,407,589</b>	<b>1,552,423</b>	<b>1,754,585</b>	<b>1,836,365</b>	<b>4.7</b>
<b>REVENUE</b>					
CHARGES FOR SERVICES	41,492	0	42,729	44,379	3.9
MISCELLANEOUS REVENUES	0	0	5,000	0	-100.0
OTHER FINANCING SOURCES	227,303	7,384	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>268,795</b>	<b>7,384</b>	<b>47,729</b>	<b>44,379</b>	<b>-7.0</b>
<b>UNREIMBURSED COSTS</b>	<b>2,138,794</b>	<b>1,545,039</b>	<b>1,706,856</b>	<b>1,791,986</b>	<b>5.0</b>
<b>ALLOCATED POSITIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0</b>

*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 \$12,000 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. The largest single appropriation in this budget funds the County’s contribution to its Internal Revenue Code Section 115 prefunding accounts with Public Agency Retirement Services (PARS) in the amount of \$1 million for pension and \$100,000 for Other Post-Employment Benefits (OPEB).

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)

### 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 \$1,836,365, an increase of \$81,780 (4.7%) compared to the FY 2020-21 Adopted Budget. The General Fund provides 97.6% of the financing for this budget unit and has increased by \$85,130 (5.0%) compared to FY 2021-22. Where appropriate, costs are allocated to County programs through the County's Annual Cost Plan.

The Professional and Special Legislative Services is recommended at \$154,000, which includes federal and state advocacy services, and membership in advocacy organizations such as the California State Association of Counties (CSAC), Rural County Representatives of California (RCRC), and other statewide organizations. The Professional and Specialized Services account is recommended at \$300,000, consistent with the FY 2021-22 Adopted Budget. This line item includes consultant services for management training, sales tax analysis and projections, and communication services.

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 OPEB (\$100,000) prefunding accounts with 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 on April 30, 2022 was \$5,824,981. Due to high market volatility, the current year investment return is -6.79%. 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. However, the five-year average annual return rate is 5.83%. The County's pension payment strategy relies on an average annual investment return of 4%. At this time, investment performance is exceeding the County's plan, which, if continued, would 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, 2022 is \$283,897.27 with a year-to-date investment return of -6.69%. Again, this is a long-range strategy, and the investment returns are expected to rise in future years.

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

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*Steven M. Smith,*  
*County Administrator*

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 is 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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>GENERAL REVENUES</b>					
					Dept: <b>1209</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/23/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	43,250	35,701	9,648	9,648	0.0
INTRAFUND TRANSFERS	-728,597	-316,461	-632,922	-762,923	20.5
INCREASES IN RESERVES	0	0	5,407,991	1,000,000	-81.5
OTHER FINANCING USES	31,099	753,360	841,547	2,179,707	159.0
NET BUDGET	<u>-654,248</u>	<u>472,600</u>	<u>5,626,264</u>	<u>2,426,432</u>	<u>-56.9</u>
<b>REVENUE</b>					
TAXES	35,434,340	21,509,645	34,933,898	37,060,206	6.1
LICENSES, PERMITS, FRANCHISES	1,443,527	1,692,747	1,400,000	1,600,000	14.3
FINES, FORFEITURES, PENALTIES	50,708	46,607	40,100	35,450	-11.6
REVENUE USE MONEY PROPERTY	1,908,278	1,359,748	925,000	1,031,480	11.5
INTERGOVERNMENTAL REVENUES	196,230	103,499	261,034	213,882	-18.1
CHARGES FOR SERVICES	9,033,867	1,903,387	7,833,523	6,710,857	-14.3
MISCELLANEOUS REVENUES	691,467	404,185	600,000	600,000	0.0
OTHER FINANCING SOURCES	1,163,612	961,170	605,095	739,050	22.1
CANCELLATION OF OBLIGATED FB	0	0	391,942	1,248,702	218.6
UNDESIGNATED FUND BALANCE	4,989,798	8,983,331	14,826,974	11,735,573	-20.8
TOTAL OTHER REVENUE	<u>54,911,827</u>	<u>36,964,319</u>	<u>61,817,566</u>	<u>60,975,200</u>	<u>-1.4</u>
<b>UNREIMBURSED COSTS</b>	-55,566,075	-36,491,719	-56,191,302	-58,548,768	4.2
<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

# County Administrative Office

## General Revenues (1-209)

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Steven M. Smith,  
County Administrator

- \$130,001 Increase in Intrafund Overhead (A-87) charges (shown as a negative expenditure) due to changes in the County's Annual Cost Plan

### Increases in Reserves

- (\$4,407,991) FY 2021-22 Adopted Budget included an increase in reserves related to savings by shifting General Fund costs to allowable CARES Act expenditures, created additional savings that could be committed by the Board of Supervisors. For FY 2022-23, the only commitments included in this budget unit are \$500,000 to increase the General Reserve (to \$2.6 million) and a \$500,000 increase to the Budget Stabilization Commitment (to \$1.5 million)

### Other Financing Uses

- \$1,800,032 Increase in planned capital projects funded by the General Fund as detailed in the Capital Projects budgets (Fund 0016) and a placeholder of \$933,457 in increased cost for the Tri-County Juvenile Hall project due to unforeseen delays
- (\$149,605) FY 2021-22 Adopted Budget included cleanup of Trial Court General Fund transfer (\$9,037) and Operating Transfer to County Service Area F (County Fire) of (\$140,568) that are not included in the Recommended Budget
- (\$312,267) Decrease due to moving Gray Avenue debt service payment to Dept. 1703

### Revenues

- \$973,298 Increase in overall Property Tax revenues
- \$500,000 Increase in Property Tax In Lieu of Vehicle License Fee
- \$354,010 Increase in Sales Tax per estimates from HdL Sales Tax Consultants
- \$200,000 Increase in Franchises to be consistent with current year projections
- (\$47,152) Decrease in Intergovernmental Revenues due mainly to an anticipated reduction in reimbursement for Homeowners Tax Exemption
- (\$1,024,071) Decrease in A-87 Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies
- \$856,760 Increase in use of Committed Fund Balance, mainly for capital projects included above



## Program Discussion & Recommended Budget

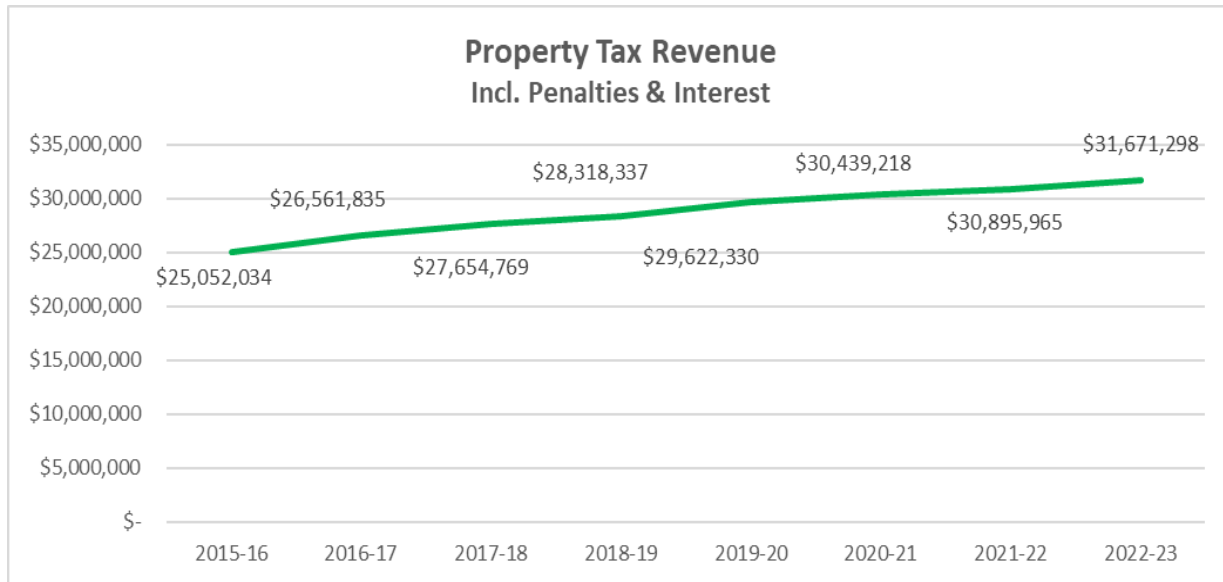
The estimate for the General Revenue category (including Intrafund revenue, but not including use of Unassigned and Committed fund balance) is \$47,990,925, which is an increase of \$1,392,275 (3.0%) compared to the FY 2021-22 Adopted Budget.

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 if not growing slightly with the largest gains in Property Taxes and Franchise Fees. Offsetting these gains is a marked reduction in revenue generated from the County’s Cost Recovery Plan, which allocates county-wide overhead costs to state and federal programs. This is mostly due to methodology changes and savings in the internal cost-generating departments.

### Property Taxes

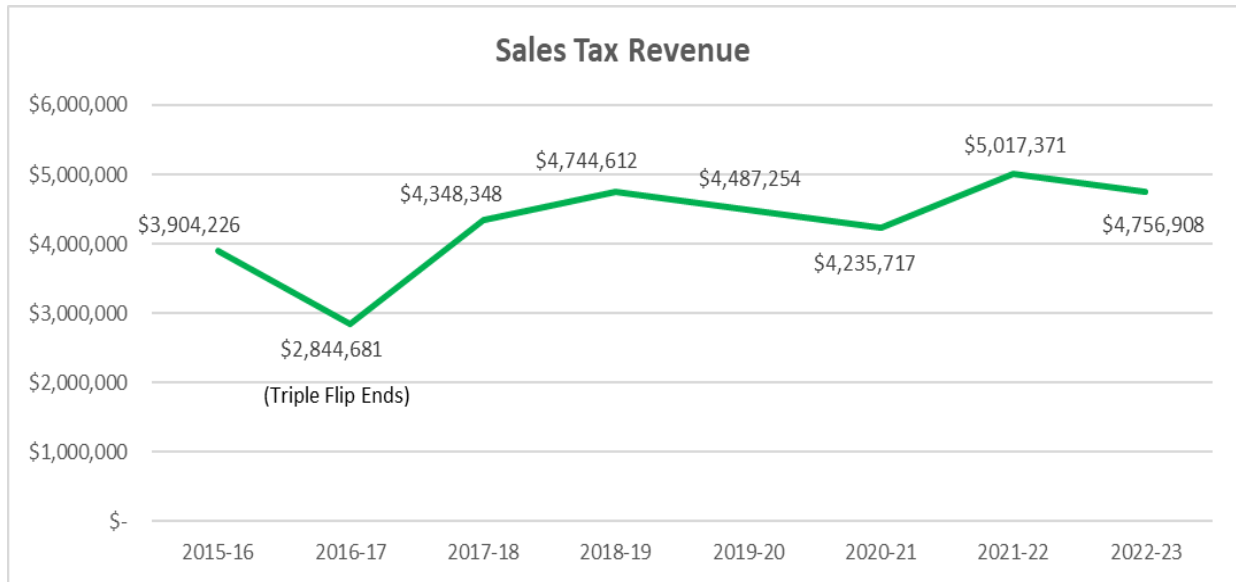
Despite the reduction of \$768,702 in Secured Property Tax from the three-year payback of over allocated Property Taxes from prior years, overall Property Tax revenue is expected to grow by \$973,298 (5.6%) from the FY 2021-22 Adopted Budget. For FY 2022-23, property tax revenues (including current secured, current supplemental, current unsecured, prior unsecured and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$31.7 million. This is a gain of \$775,333 (2.51%) from the current year estimate and \$1,232,080 from the FY 2019-20 actual revenue, a gain of only 4% over a two-year period. 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 \$820,000 in the budget year, an increase of \$10,000 from the FY 2021-22 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 2021-22 and FY 2022-23, the CAO’s office relies on estimates from the County’s sales tax consultant, Hinderliter de Llamas and Associates (HdL), which takes into consideration the local and statewide economic conditions, including inflation. Sales tax revenues are projected to recover somewhat in the current year but are expected to return to roughly pre-pandemic levels in the budget year. 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 sales tax collected and allocated to the jurisdiction where distribution centers are located. This has resulted in some loss of sales tax revenue for purchases made in Sutter 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 2022-23 is projected at \$35,450, a slight decrease from the FY 2021-22 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 2021-22, the CAO recommends not prepaying the PERS contribution in favor of preserving cash flow. Thus, interest revenue is projected at \$110,000 in FY 2022-23.

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 \$1.6 million, an increase of \$200,000 over the FY 2021-22 Adopted Budget and reflective of revenue estimates for the current year. 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 2022-23, the County expects to receive approximately \$600,000 in revenue from this source.

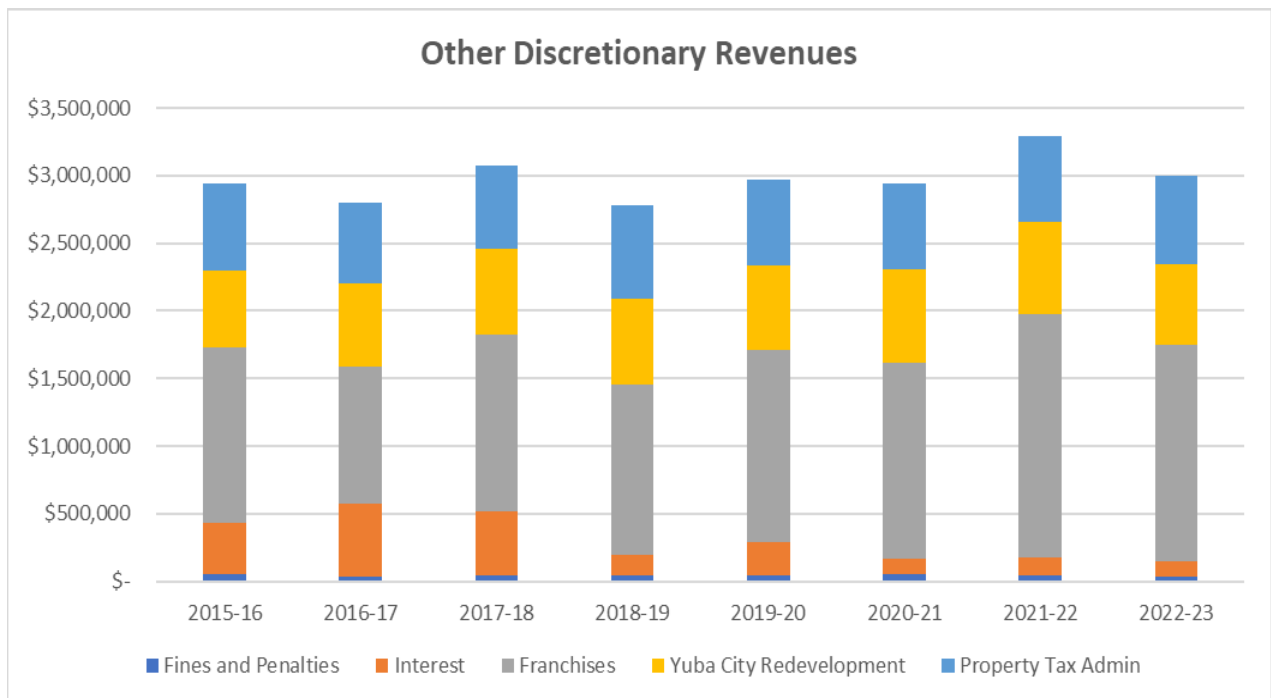
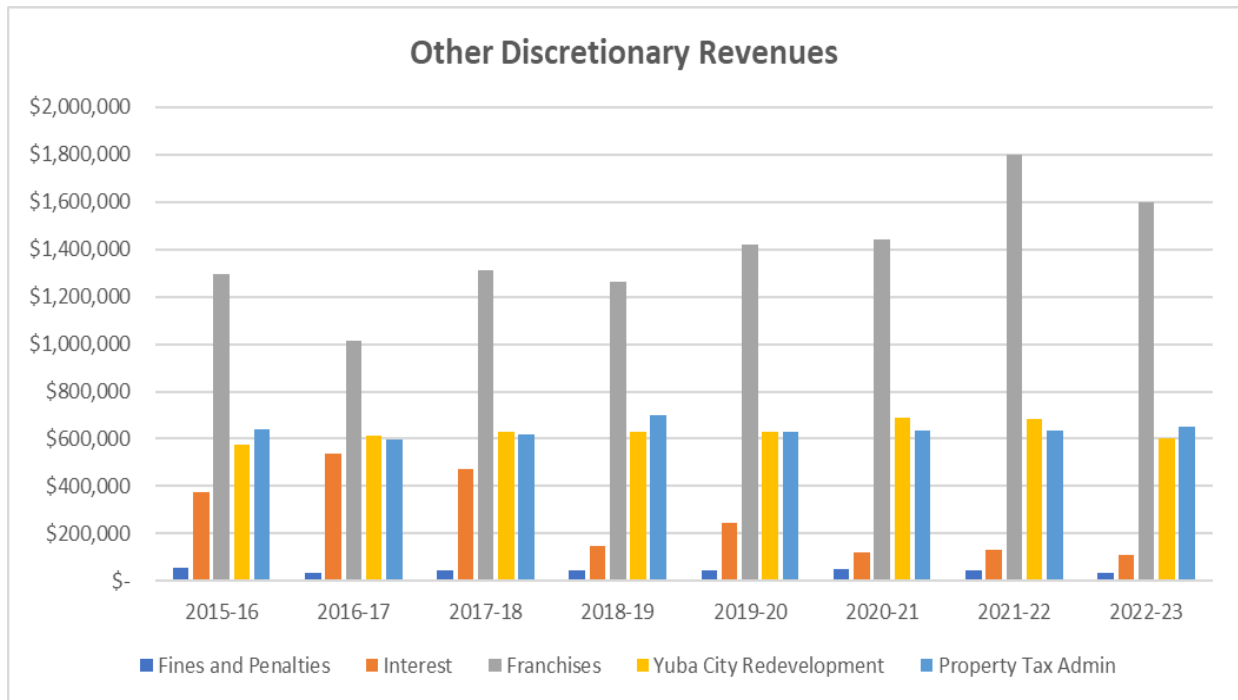
The County, as the assessing and collecting agency for property taxes, receives revenue from the state for administration of the property tax programs. This revenue has remained relatively flat over the past five years, and is projected at \$650,000 in the budget year, approximately the same

# County Administrative Office General Revenues (1-209)

Steven M. Smith,  
County Administrator

amount that was received in FY 2015-16.

Together, these revenue sources bring between \$2.7 to \$3.3 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 \$3,179,707, and include the following:

- \$500,000 Increase in the General Reserve per Board policy, bringing the total to \$2.6 million
- \$500,000 Increase in the Budget Stabilization committed fund balance per Board policy, bringing the total to \$1.5 million
- \$933,457 Increase to the Operating Transfer Out – Capital Projects as a placeholder for a potential delay claim by the contractor on the Tri-County Juvenile Hall construction project. The state has delayed approval of various portions of the project, and the contractor has indicated that they will be submitting a claim for additional costs due to the delays. To date, the state has not agreed to increase grant funding to the Tri-County project as a result of its delays, but Yuba County, as the lead agency, is pursuing this as the delay was neither the fault of the contractor nor Sutter, Yuba, and Colusa Counties
- \$1,246,250 Transfer of General Fund dollars to support various roof, flooring, parking lot overlay, jail, and safety projects detailed in the Capital Projects budgets (Fund 0016). Of this cost, \$480,000 is funded through cancellation of fund balance committed for capital projects

## Use of Fund Balance

The estimated available unassigned Fund Balance for the budget year is \$11,735,573, which is an increase of \$2.6 million from the FY 2021-22 Recommended Budget, but \$3.1 million below the FY 2020-21 actual Unassigned Fund Balance. This represents carry-forward monies generated from ongoing County operations in FY 2021-22, which is used to fund ongoing County expenditures in FY 2021-22.

The FY 2022-23 budget includes cancellation of \$1,248,702 in fund balance. Of this amount, \$480,000 of fund balance committed for capital projects is cancelled for Sheriff Data Center upgrades. Cancellation also includes \$768,702 of the \$1,550,000 in fund balance committed for a property tax adjustment in FY 2021-22 related to under-allocation of Educational Revenue Augmentation Funds, which is repaid over a three-year period. The current cancellation represents the second repayment, and the final payment of \$781,298 will occur in FY 2023-24.

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



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

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Steven M. Smith,  
County Administrator

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 2022-23 Recommended Budget using available resources.

**County Administrative Office  
Contingency (9-900)**

*Steven M. Smith,  
County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>9900</b>	
Unit Title: <b>CONTINGENCY</b>					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
PROVISIONS FOR CONTINGENCIES	0	0	1,000,000	1,200,000	20.0
NET BUDGET	0	0	1,000,000	1,200,000	20.0
<b>UNREIMBURSED COSTS</b>	0	0	1,000,000	1,200,000	20.0
<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 \$1,200,000 represents approximately 1.6% of recommended total General Fund appropriations (excluding the Contingency). This is an increase of \$200,000 over the FY 2021-22 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 2021-22, a total of \$250,000 is anticipated to be spent from contingency for any additional needs prior to the close of FY 2021-22. The FY 2021-22 contingency was increased by \$775,722 after the budget was adopted, making the total appropriation for FY 2021-22 \$1,775,722. Uses included \$135,052 in operating expenses for the Gray Avenue property, \$84,537 for jail HVAC repair, \$630,000 for a new fire engine in County Service Area F, \$112,775 in salary/benefit and operating expenses for the Public Defender’s Office, \$77,793 for a replacement Battalion Chief vehicle. \$11,600 was committed to a temporary recreational vehicle (RV) overnight parking project at the Gray Avenue property, but that project has been paused in the current year. 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 2022-23 Appropriation for Contingency is recommended at \$1,200,000, an increase of \$200,000 (20%) from the FY 2021-22 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.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0015 - PUBLIC SAFETY</b>				Dept: <b>2401</b>	
Unit Title: <b>EMERGENCY SERVICES</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	337,638	322,945	384,266	428,180	11.4
SERVICES AND SUPPLIES	422,057	416,656	752,162	256,724	-65.9
OTHER CHARGES	100,086	44,494	88,896	24,470	-72.5
CAPITAL ASSETS	17,977	0	41,277	0	-100.0
INTRAFUND TRANSFERS	-5,638	-1,102	-7,000	-3,000	-57.1
OTHER FINANCING USES	10,093	3,098	5,023	2,424	-51.7
<b>NET BUDGET</b>	<b>882,213</b>	<b>786,091</b>	<b>1,264,624</b>	<b>708,798</b>	<b>-44.0</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	354,371	529,559	894,236	145,344	-83.7
CHARGES FOR SERVICES	144,786	68,377	63,500	92,000	44.9
MISCELLANEOUS REVENUES	0	1,304	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>499,157</b>	<b>599,240</b>	<b>957,736</b>	<b>237,344</b>	<b>-75.2</b>
<b>UNREIMBURSED COSTS</b>	<b>383,056</b>	<b>186,851</b>	<b>306,888</b>	<b>471,454</b>	<b>53.6</b>
<b>ALLOCATED POSITIONS</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>3.00</b>	<b>36.4</b>

*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.

## Goals/Accomplishments

In FY 2022-23, the OEM 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 has 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.

**FY 2021-22 Accomplishments:**

- Assisted Sutter County Fire Department and the Sheriff's Office with several local incidents
- Upgraded technology in the Emergency Operations Center including cell phone booster and video matrix
- OEM staff implemented a new exercise and training plan that included emergency management training for County staff assigned to the EOC
- The office provided surgical masks and hand sanitizer to county departments and local businesses during supply shortages

## **Major Budget Changes**

### **Salary & Benefits**

- \$73,040 Increase due to general increases in salaries and benefits
- \$119,534 Increase due to addition of 1.0 FTE Staff Analyst position
- (\$29,126) Decrease due to transfer of .20 FTE Public Information Officer position to the County Administrative Office Budget Unit 1-102

### **Services and Supplies**

- (\$476,876) Decrease to Professional/Specialized Services for grants that are coming to the end of their contract
- \$ 29,459 Increase to ISF IT Services

### **Other Charges**

- (\$64,426) Decrease in Overhead Cost Plan costs

### **Capital Assets**

- (\$41,277) Decrease in Capital Asset-Equipment

### **Revenues**

- (\$748,892) Decrease in grant funding coming to an end of their contract
- \$28,500 Increase in funding for providing mutual aid

## Recommended Budget

Recommended appropriations are \$708,798, which is a decrease of \$555,826 (-44.0%) compared to the FY 2021-22 Adopted Budget. The General Fund provides 66.5% of the financing for this budget unit at \$471,454, which is an increase of \$164,566 (53.6%) compared the FY 2021-22 Adopted Budget. This decrease in appropriations is primarily due to a significant reduction in Professional and Specialized Services due to reduced California Office of Emergency Services (CalOES) and Department of Water Resources grant funds. The reduction of the grant funds has increased the Net County Cost in this budget unit.

The following position changes are recommended effective July 1, 2022, and will be partially funded by grant funds:

- \$119,534 Addition of 1.0 FTE Staff Analyst position to assist with grant management
- Transfer of .20 FTE Public Information Officer position to the County Administrative Office (1-102) Budget Unit

## 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.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0015 - PUBLIC SAFETY</b>					
Unit Title: <b>FIRE SERVICES ADMINISTRATION</b>					
					Dept: <b>2402</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	232,069	202,827	231,274	411,280	77.8
SERVICES AND SUPPLIES	45,707	37,066	43,259	64,963	50.2
OTHER CHARGES	37,155	12,312	24,513	5,827	-76.2
CAPITAL ASSETS	0	0	0	90,000	100.0
INTRAFUND TRANSFERS	5,638	1,102	7,000	3,000	-57.1
OTHER FINANCING USES	1,620	468	474	1,048	121.1
<b>NET BUDGET</b>	<b>322,189</b>	<b>253,775</b>	<b>306,520</b>	<b>576,118</b>	<b>88.0</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	388	0	0	0	0.0
CHARGES FOR SERVICES	39,448	48,295	13,000	27,500	111.5
MISCELLANEOUS REVENUES	4,195	642	0	0	0.0
OTHER FINANCING SOURCES	0	0	0	13,780	100.0
<b>TOTAL OTHER REVENUE</b>	<b>44,031</b>	<b>48,937</b>	<b>13,000</b>	<b>41,280</b>	<b>217.5</b>
<b>UNREIMBURSED COSTS</b>	<b>278,158</b>	<b>204,838</b>	<b>293,520</b>	<b>534,838</b>	<b>82.2</b>
<b>ALLOCATED POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>100.0</b>

*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 the lead Fire Investigator for the department and is responsible for Investigating Fire Incidents for cause and origin and coordinating and managing the Departmental Investigations Unit. The Fire Chief is also 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 following CSAs:

**CSA-C (0-309):** 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 (0-311):** This Service Area consists of the Pleasant Grove Volunteer Fire Department operating out of two fire stations.

**CSA-F (0-305):** 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.

## Goals/Accomplishments

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, enforcing the adopted fire codes and ordinances. The Chief also 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 serve as the Operational Area Coordinator Alternate of Sutter County for California Office of Emergency Services and will remain committed to the state mutual aid system. In FY 2022-23, 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, Plumas counties as well as the State of Nevada during the FY 2021-22 budget year.

## Major Budget Changes

### Salaries and Benefits

- \$180,006 Increase in Salaries/Benefits related to addition of 1.0 FTE Fire Battalion Chief

### Services and Supplies

- \$ 19,737 Increase in ISF IT Services Provided
- (\$ 6,577) Decrease in ISF Liability Premium

### Other Charges

- (\$18,462) Decrease in IF OH Cost Plan

### Capital Assets

- \$ 90,000 Increase to purchase a Fire Command Vehicle for the proposed Fire Battalion Chief

## Recommended Budget

Appropriations are recommended at \$576,118, which is an increase of \$269,598 (88.0%) over the FY 2021-22 Adopted Budget. The General Fund provides 92.8% of the financing for this budget unit at \$534,838, which is an increase of \$241,318 (82.2%) over the FY 2021-22 Adopted Budget.

Capital Assets, recommended to be approved as of July 1, 2022, as follows:



**County Administrative Office  
Fire Services Administration (2-402)**

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*Steven M. Smith,  
County Administrator*

- \$ 90,000 Purchase of one Fire Command Vehicle for the proposed Fire Battalion Chief position

The following position change is recommended to be approved effective July 1, 2022:

- \$256,869 Add 1.0 FTE Fire Battalion Chief position to assist with management and operations

## **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.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0305 - COUNTY SERVICE AREA F</b>				Dept: <b>0305</b>	
Unit Title: <b>COUNTY SERVICE AREA F</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/25/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	2,281,020	2,087,849	2,329,447	2,693,508	15.6
SERVICES AND SUPPLIES	1,051,854	1,009,371	972,689	1,100,579	13.1
OTHER CHARGES	185,080	76,564	141,029	136,257	-3.4
CAPITAL ASSETS	22,683	0	0	0	0.0
OTHER FINANCING USES	35,864	29,288	29,371	30,301	3.2
NET BUDGET	3,576,501	3,203,072	3,472,536	3,960,645	14.1
<b>REVENUE</b>					
TAXES	1,967,860	1,246,295	1,999,000	2,010,326	0.6
FINES, FORFEITURES, PENALTIES	15,050	9,526	7,000	7,000	0.0
REVENUE USE MONEY PROPERTY	159	2,214	2,000	2,000	0.0
INTERGOVERNMENTAL REVENUES	399,074	261,139	366,000	172,251	-52.9
CHARGES FOR SERVICES	1,140,082	769,920	748,958	787,280	5.1
MISCELLANEOUS REVENUES	40,360	24,732	0	0	0.0
OTHER FINANCING SOURCES	375,855	759,718	0	862,148	100.0
CANCELLATION OF OBLIGATED FB	0	0	349,578	119,640	-65.8
TOTAL OTHER REVENUE	3,938,440	3,073,544	3,472,536	3,960,645	14.1
<b>UNREIMBURSED COSTS</b>	-361,939	129,528	0	0	0.0
<b>ALLOCATED POSITIONS</b>	24.00	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-hydrated areas within five miles of a fire station (one of only three fire departments in the State of California with this rating for non-hydrated 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.

This budget unit faces significant financial challenges, as dedicated revenues do not fully support the cost of fire services in the district. In the current fiscal year, the Board of Supervisors approved use of \$726,838 in one-time American Rescue Plan Act funding to mitigate the budget deficit and allow services to continue at the current levels. However, without significant revenue, the Board will have to consider additional General Fund contributions in future years or a significant reduction in services. While the district continues to apply for grant funds to maintain service levels, these funds are not assured beyond the current grant period and cannot be relied on to continue to provide the desired service level.

## Accomplishments & Goals

During FY 2021-22, the Department collectively responded to 2,923 calls for service. Additionally, the Department responded to Mutual Aid requests in the State of Nevada, Butte, Shasta, Sonoma, Sierra, Plumas, and Tehama counties during the very busy 2021 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 2022-23, the Department will continue to:

- 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

## Major Budget Changes

### Expenditures

#### Salaries & Benefits

- \$325,857 Increase in salary and benefits for the negotiated MOU increase to base wage pay, longevity pay and essential worker lump sum payments

- (\$212,304) Decrease in salary and benefits for the un-funding of two (2.0 FTE) vacant Fire Engineer positions

### **Services & Supplies**

- \$61,464 Increase in ISF Worker's Compensation Premium allocation bringing the total Worker's Compensation cost to \$596,326

### **Revenue**

#### **Intergovernmental Revenue**

- (\$193,649) Decrease in Revenue from FY 2018 SAFER grant due to the Federal Funding Cap Percent reducing to 35% during the third and final year of the grant

#### **Other Financing Sources**

- \$862,148 Increase in Operating Transfer-In from ARPA (0-269)

#### **Cancellation of Fund Balance**

- (\$229,938) Decrease in Cancellation of Fund Balance due to diminishing available fund balance

### **Recommended Budget**

Appropriations are recommended at \$3,960,645, which is an increase of \$488,109 (14.1%) compared to the FY 2021-22 Adopted Budget.

All funding is provided through property taxes, special taxes, City of Live Oak contract revenues, and interest earnings. This budget unit was originally structured to be self-sustaining with its Special Fire Tax revenue and 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 is already experiencing a funding shortfall, where revenues do not completely cover expenses, and fund balance reserves have been exhausted to sustain service levels. Absent of new revenue, the Department will have to examine ways to reduce expenses, which may include reducing service levels to the community. Reduced services 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 2022-23.

## Use of Fund Balance

The CSA-F fund contains a Restricted Fund Balance in the amount of \$209,010 as of July 1, 2021. The recommended budget includes a cancellation of Obligated Fund Balance in the amount of \$119,640. This is budgeted as a placeholder for the required match of the SAFER Grant. If there is not enough available fund balance to cancel the entire amount; the General Fund will be required to pay matching funds. Any use of General Fund resources will be calculated after the close of FY 2021-22 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 2022-2023					
Fund: 0309 - CNTY SERVICE AREA C-E NICOLAUS					
Unit Title: CNTY SERVICE AREA C-E NICOLAUS					
				Dept: 0309	
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	205,601	47,519	127,634	150,682	18.1
OTHER CHARGES	25,479	10,894	37,804	29,265	-22.6
CAPITAL ASSETS	330,185	0	200,000	0	-100.0
INCREASES IN RESERVES	0	0	0	84,180	100.0
NET BUDGET	561,265	58,413	365,438	264,127	-27.7
<b>REVENUE</b>					
TAXES	239,763	158,429	224,700	241,825	7.6
REVENUE USE MONEY PROPERTY	2,425	7,705	12,000	12,000	0.0
INTERGOVERNMENTAL REVENUES	2,445	1,212	2,300	2,302	0.1
CHARGES FOR SERVICES	28,795	0	8,000	8,000	0.0
MISCELLANEOUS REVENUES	116,969	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	118,438	0	-100.0
TOTAL OTHER REVENUE	390,397	167,346	365,438	264,127	-27.7
<b>UNREIMBURSED COSTS</b>	170,868	-108,933	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 service area encompasses approximately 62 square miles. The most recent 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 County Service Area C is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief. The Department consists of one shared Volunteer Fire Chief and Assistant 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.

## Accomplishments & Goals

The Department responded to 161 calls for service in 2021. The Department is committed to participation in the State Mutual Aid System and has responded to requests for assistance in Butte, Shasta, Tehama and Plumas Counties during the 2021 wildland fire season. The East Nicolaus Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

## Major Budget Changes

### Services and Supplies

- \$9,162 Increase in Maintenance Structure/Improvement for building repairs

### Capital Assets

- (\$200,000) Decrease due to no Capital Assets requested in FY 2022-23

### Increases in Reserves

- \$84,180 Increase in Fund Balance

## Revenues

- \$16,000 Increase in Property Tax Current Secured
- (\$118,438) Decrease in Cancellation of Fund balance

## Recommended Budget

Recommended appropriations are \$264,127, which is a decrease of \$101,311 (27.7%) over FY 2021-22 Adopted Budget. There is no General Fund impact in this budget unit. All funding is provided through property taxes and interest.

## Use of Fund Balance

The CSA-C fund contained a Restricted Fund Balance in the amount of \$878,765 as of July 1, 2021. It is estimated that the Restricted Fund Balance will remain the same at July 1, 2022.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023					
Fund: 0311 - CNTY SRVC AREA D-PLEASANT GROV					
Unit Title: CNTY SRVC AREA D-PLEASANT GROV					Dept: 0311
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	232,283	123,934	184,090	202,007	9.7
OTHER CHARGES	28,024	12,161	39,060	28,795	-26.3
CAPITAL ASSETS	330,185	0	200,000	0	-100.0
INCREASES IN RESERVES	0	0	0	88,652	100.0
NET BUDGET	590,492	136,095	423,150	319,454	-24.5
<b>REVENUE</b>					
TAXES	294,186	191,996	288,500	296,609	2.8
REVENUE USE MONEY PROPERTY	2,256	9,382	13,000	12,000	-7.7
INTERGOVERNMENTAL REVENUES	3,012	1,494	2,800	2,845	1.6
CHARGES FOR SERVICES	152,793	43,209	8,000	8,000	0.0
MISCELLANEOUS REVENUES	15	135	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	110,850	0	-100.0
TOTAL OTHER REVENUE	452,262	246,216	423,150	319,454	-24.5
<b>UNREIMBURSED COSTS</b>	138,230	-110,121	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. 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. The service area encompasses approximately 71 square miles. The population report lists the population at 849 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.



## Accomplishments & Goals

All personnel are trained in emergency care and cardiopulmonary resuscitation. The Department responded to 198 calls for service in 2021. The Department is committed to participation in the State Mutual Aid System and has responded to requests for service in Butte, Shasta, and Plumas Counties during the 2021 wildland fire season. The Pleasant Grove Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

## Expenditures

### Capital Assets

- (\$200,000) Decrease in Capital Assets from none requested in FY2022-23

### Increases in Reserves

- \$88,652 Increase in Obligated Fund Balance

## Revenues

### Cancellation of Obligated Fund Balance

- (\$110,850) Reduction in Cancellation of Fund balance

## Recommended Budget

Recommended appropriations are \$319,454, which is a decrease of \$103,696 (-24.5%) over FY 2021-22 Adopted Budget. There is no General Fund impact from this budget unit. All funding is provided through property taxes and interest.

## Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of \$1,075,743 as of July 1, 2021. It is estimated that the Restricted Fund Balance will remain the same at July 1, 2022.

**\*\*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 2022-23 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).

The following projects are, or will be, completed in FY 2021-22 or will be on hold in FY 2022-23:

- **Human Services Building Project 1-806 – On Hold**  
The Capital Improvement for this project is on hold and the ongoing maintenance and debt payment is included in Commercial Lease Budget Unit 1-703
- **District Attorney Office Relocation Project 1-809 – On Hold**  
The County is currently in the process of evaluating feasible options to relocate the District Attorney's office
- **Property Tax Software 1-813 - Completed**
- **1965 Live Oak Boulevard Homeless Shelter 1-814 - On Hold**  
More Capital Improvement as needed
- **Library Innovation Project 1-816 - Completed**
- **Jail Perimeter Fence - 1817 - Completed**
- **Behavioral Health Parking Lot - 1819 - On Hold**  
Due to funding constraints, this Project is on hold.

## Major Budget Changes & Program Discussions

### 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 Development Services Department has been working with the State to process the \$487,050 refund held by the State. The refund plus the Fund Balance from the project in the amount of \$127,000, totaled \$614,050 will be transferred back 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 a 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.

The project appropriations for FY 2022-23 are recommended at \$933,456. This is a placeholder, due to a pending delay claim from the contractor. The project has been significantly delayed by the state. To date, the state has declined to provide additional funding to mitigate the impacts of its delays. If the contractor is successful in pursuing the delay claim, the County share will be \$933,456. The three counties will pursue action with the state, and possibly with the state representatives, to have the state cover the cost of its delay. The Recommended Budget for General Revenues (1-209) includes a General Fund transfer as a placeholder to cover this additional cost.

## Use of Fund Balances

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

- Project 1807, Jail Expansion: cancelation of Fund Balance of \$127,000

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0016 - CAPITAL PROJECTS</b>					Dept: <b>1807</b>
Unit Title: <b>JAIL EXPANSION</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/26/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	27	21,712	146,000	0	-100.0
OTHER CHARGES	5,019	857	4,154	0	-100.0
OTHER FINANCING USES	0	0	377,896	614,050	62.5
NET BUDGET	<u>5,046</u>	<u>22,569</u>	<u>528,050</u>	<u>614,050</u>	<u>16.3</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	31,712	4,294	41,000	0	-100.0
INTERGOVERNMENTAL REVENUES	0	0	487,050	487,050	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	127,000	100.0
TOTAL OTHER REVENUE	<u>31,712</u>	<u>4,294</u>	<u>528,050</u>	<u>614,050</u>	<u>16.3</u>
<b>UNREIMBURSED COSTS</b>	-26,666	18,275	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 OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023					
Fund: 0016 - CAPITAL PROJECTS					Dept: 1808
Unit Title: TRI CO JUVENILE HALL CONSTRUCT					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/26/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	817,950	0	267,824	933,457	248.5
NET BUDGET	<u>817,950</u>	<u>0</u>	<u>267,824</u>	<u>933,457</u>	<u>248.5</u>
<b>REVENUE</b>					
OTHER FINANCING SOURCES	0	0	0	933,457	100.0
CANCELLATION OF OBLIGATED FB	0	0	267,824	0	-100.0
TOTAL OTHER REVENUE	<u>0</u>	<u>0</u>	<u>267,824</u>	<u>933,457</u>	<u>248.5</u>
<b>UNREIMBURSED COSTS</b>	817,950	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-27 of the Schedules Section.*

**Debt Services  
Kyocera Debt Service (1-210)**

*Steven M. Smith,  
County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0020 - DEBT SERVICES</b>				Dept: <b>1210</b>	
Unit Title: <b>KYOCERA DEBT SERVICE</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/23/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	978	0	0	72,560	100.0
INCREASES IN RESERVES	0	0	0	26	100.0
NET BUDGET	978	0	0	72,586	100.0
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	0	0	2,090	100.0
OTHER FINANCING SOURCES	978	0	0	70,496	100.0
TOTAL OTHER REVENUE	978	0	0	72,586	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-28 of the Schedules Section.*

## Purpose / Program Discussion

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

Copier leases are directly billed to user departments, via Operating Transfer accounts, based on copier machine lease costs. The prior lease term for the copiers ended in November 2020. The County entered into a new lease in May 2022, for a term of 60 months in a total amount not to exceed \$338,353.

## Major Budget Changes

### Other Charges

- \$ 72,560 Increase in Retire Long-Term Debt and Interest Expense due to new lease entered in May 2022

### Revenues

- \$ 72,586 Increase in revenues through charging user departments and agencies

**Debt Services**  
**Kyocera Debt Service (1-210)**

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*Steven M. Smith,*  
*County Administrator*

**Recommended Budget**

Recommended Appropriations are \$72,586, which includes \$65,071 principal payment and \$7,489 interest payment per lease contract, and \$26 increase in fund balance.

**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  
Chevron Debt Service (1-211)

Steven M. Smith,  
County Administrator

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0020 - DEBT SERVICES</b>				Dept: <b>1211</b>	
Unit Title: <b>CHEVRON DEBT SERVICE</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/23/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	772,101	804,647	804,558	838,590	4.2
OTHER FINANCING USES	0	0	2	0	-100.0
NET BUDGET	<u>772,101</u>	<u>804,647</u>	<u>804,560</u>	<u>838,590</u>	<u>4.2</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	251	1,041	49	100	104.1
OTHER FINANCING SOURCES	772,004	804,508	804,509	838,490	4.2
CANCELLATION OF OBLIGATED FB	0	0	2	0	-100.0
TOTAL OTHER REVENUE	<u>772,255</u>	<u>805,549</u>	<u>804,560</u>	<u>838,590</u>	<u>4.2</u>
<b>UNREIMBURSED COSTS</b>	-154	-902	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.*

## Purpose / Program Discussion

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

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 service 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 are \$838,590, which includes \$637,744 principal payment and \$200,746 interest payment per the lease payment schedule and a \$100 Treasury Fee.

## 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 2022-2023</b>					
Fund: <b>0020 - DEBT SERVICES</b>					
Unit Title: <b>COMCAST DEBT SERVICE</b>					
					Dept: <b>1212</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/24/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	0	7,799	7,799	0.0
OTHER CHARGES	22,617	59,019	77,988	77,988	0.0
NET BUDGET	<u>22,617</u>	<u>59,019</u>	<u>85,787</u>	<u>85,787</u>	<u>0.0</u>
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	0	113	0	-100.0
OTHER FINANCING SOURCES	66,290	77,988	85,674	77,988	-9.0
CANCELLATION OF OBLIGATED FB	0	0	0	7,799	100.0
TOTAL OTHER REVENUE	<u>66,290</u>	<u>77,988</u>	<u>85,787</u>	<u>85,787</u>	<u>0.0</u>
<b>UNREIMBURSED COSTS</b>	-43,673	-18,969	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.*

## 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 the \$77,988 lease payment to Comcast (\$69,696 in principal and \$8,292 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 and/or cancellation of Fund Balance. There is no Net County Cost in this budget.

**Use of Fund Balance**

This budget unit is within the Debt Services Fund. The FY 2022-23 Recommended Budget includes a Cancellation of Fund Balance in the amount of \$7,799.

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

*Steven M. Smith,*  
*County Administrator*

<b>COUNTY OF SUTTER</b>					
<b>EXECUTIVE SUMMARY</b>					
<b>Fiscal Year 2022-2023</b>					
Fund: <b>0020 - DEBT SERVICES</b>					
Unit Title: <b>GRAY AVE BUILDING DEBT SERVICE</b>					Dept: <b>1213</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>YTD as of</b>	<b>Adopted</b>	<b>CAO</b>	<b>% Change</b>
	<b>Expenditure</b>	<b>05/23/2022</b>	<b>Budget</b>	<b>Recommended</b>	<b>Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	0	537,190	537,190	535,122	-0.4
NET BUDGET	0	537,190	537,190	535,122	-0.4
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	0	0	224,923	0	-100.0
OTHER FINANCING SOURCES	0	75,240	312,267	535,122	71.4
TOTAL OTHER REVENUE	0	75,240	537,190	535,122	-0.4
<b>UNREIMBURSED COSTS</b>	0	461,950	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.*

## Purpose / Program Discussion

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

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 Service constraints on tax-exempt public financing. The County made the first principal and interest payments in FY 2021-22. There are currently three commercial leases in place, the shortest of which will terminate in December 2022. Combined, the three properties bring in approximately \$260,000 in revenue, which supports the ongoing maintenance and offsets a portion of the cost of the debt service payments. The revenue and appropriations related to the entire complex are included in the Commercial Leases budget unit (1-703).

The property was originally leased by the County in 2017 as part of its plan to consolidate many Health and Human Services programs into a single location. Cost estimates for remodeling the building have been prohibitively high, making construction unaffordable within the County’s current resources. The County’s Real Estate Standing Committee continues to consider options that could include mixed government and commercial use and is pursuing a long-term solution for the property and will bring a final recommendation to the Board of Supervisors.

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

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*Steven M. Smith,*  
*County Administrator*

**Recommended Budget**

Recommended appropriations are \$535,122, which represents FY 2022-23 debt payment including \$390,000 in principal and \$145,122 in interest payments. At the end of FY 2022-23, the principal balance will be \$5,975,000.

**Use of Fund Balance**

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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0269 - AMERICAN RECOVERY PLAN ACT</b>					
Unit Title: <b>AMERICAN RECOVERY PLAN ACT</b>					
					Dept: <b>4155</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/25/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	104,676	0	0	0.0
OTHER FINANCING USES	0	898,170	0	1,172,060	100.0
NET BUDGET	0	1,002,846	0	1,172,060	100.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-27,775	27,775	0	0	0.0
INTERGOVERNMENTAL REVENUES	0	898,170	0	1,172,060	100.0
TOTAL OTHER REVENUE	-27,775	925,945	0	1,172,060	100.0
<b>UNREIMBURSED COSTS</b>	27,775	76,901	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.*

## Purpose / Program Discussion

The American Rescue Plan Act (ARPA) was signed into law in March 2021 in response to the economic effects of the novel coronavirus of 2019 (COVID-19) pandemic. Under the State and Local Fiscal Recovery Funds (SLFRF) section of the ARPA, cities and counties are allocated federal funding. Sutter County’s allocation is \$18,835,480. Funding advanced to counties in two “tranches” in 2021 and 2022. The County received its first tranche (\$9,417,740) in May 2021 and should receive the second tranche in the same amount in June 2022. Funds, along with any accrued interest, are expected to be encumbered by December 31, 2024 and fully expended by December 31, 2026.

Funding is allowed to be spent on a number of categories replacing lost public sector revenue, supporting the COVID-19 public health and economic response, providing premium pay for eligible workers performing essential work, and investing in water, sewer and broadband infrastructure. The US Treasury Department released specific instructions regarding this funding, including instruction on how to calculate the amount of funding eligible as revenue replacement. Revenue replacement funding is the most flexible for local government and can be spent on “government services” excluding additional lump sum pension payments, increases to reserves, and offsetting a tax reduction. Using the formula provided by Treasury, staff determined the revenue loss for Sutter County at \$13,896,577 for calendar year 2020 and \$15,056,025 for calendar year 2021. The two-year loss of \$28,952,602 exceeds the allocation by \$10,117,122, making the entire allocation eligible under the Revenue Replacement category.

The Board of Supervisors, in 2021, established an ARPA Ad Hoc committee to review and make recommendations on proposed expenditure of ARPA funds. To date, the Board has authorized use of \$3,766,970, leaving \$15,113,774 left to be appropriated.

## **Recommended Budget**

The Recommended Budget includes appropriations of \$1,172,060. This includes transfer of \$296,132 to Sheriff budget units for Essential Worker Pay for certain staff as negotiated with the Deputy Sheriff's Association in October 2021, \$149,090 for Essential Worker Pay for fire employees in the County Service Area F (CSA-F) (Fund 0305) and the County Fire Administration budget (2-402) as negotiated with the Sutter County Professional Firefighters Association in January 2022. On May 24, 2022, the Board of Supervisors directed the County Administrative Officer to include up to \$726,838 in one-time funding to close a FY 2022-23 budget deficit in CSA-F in lieu of a reduction on services.

## **Use of Fund Balance**

Revenues in this budget unit are only recognized as the supporting expenditures occur and funds are transferred out to operating departments. Therefore, this budget unit does not have fund balance.

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

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023					
Fund: 0014 - TRIAL COURT					Dept: 2110
Unit Title: TRIAL COURTS-GENERAL					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/24/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	147	-626	0	0	0.0
INCREASES IN RESERVES	0	0	797	0	-100.0
NET BUDGET	147	-626	797	0	-100.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	2,401	-3,184	0	0	0.0
OTHER FINANCING SOURCES	4,010,498	3,816,480	4,580,580	4,525,955	-1.2
TOTAL OTHER REVENUE	4,012,899	3,813,296	4,580,580	4,525,955	-1.2
<b>UNREIMBURSED COSTS</b>	-4,012,752	-3,813,922	-4,579,783	-4,525,955	-1.2
<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.*

## Purpose

The Trial Court Fund consists of the budgets for Probation, Sheriff's Court Bailiffs, the Public Defender, and the County General Fund contribution to Superior Court operations and conflict indigent defense costs. 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.

## Major Budget Changes

- (\$54,625) Decrease in Operating Transfer in from General Fund contribution

## Recommended Budget

Appropriations recommended for the General Fund contribution to the Trial Court Fund (0-014) is \$4,525,955, which is a decrease of \$54,625 (-1.2%) from the FY 2021-22 Adopted Budget. The reduction is due mainly to the Community Corrections Partnership voting to use 2011 Realignment funds to fund the unreimbursed cost of Sheriff's Court Bailiffs. Previously, this cost had been absorbed by the General Fund. 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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: 0001 - GENERAL				Dept: 2114	
Unit Title: TRIAL COURT-COUNTY SHARE					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/23/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
OTHER FINANCING USES	4,010,498	3,816,480	4,580,580	4,525,955	-1.2
NET BUDGET	4,010,498	3,816,480	4,580,580	4,525,955	-1.2
<b>UNREIMBURSED COSTS</b>	4,010,498	3,816,480	4,580,580	4,525,955	-1.2
<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.*

## 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

- (\$54,625) Decrease of the General Fund contribution transfer out to Trial Court Fund

## Recommended Budget

Appropriations recommended for the General Fund contribution to the Trial Court Fund (0-014) is \$4,525,955, which is a decrease of \$54,625 (-1.2%) from the FY 2021-22 Adopted Budget and equals the revenue that is required to meet the Net County Costs of all the budget units within the Trial Court Fund (0-014): Sheriff's Court Bailiffs (2-103), Public Defender (2-106), Trial Court Funding (2-109), Superior Court (2-112) and Probation (2-304). For FY 2022-23, the Community Corrections Partnership approved use of 2011 Realignment to fund the unreimbursed cost of providing court security that was previously supported by the County General Fund. This resulted in a reduction of approximately \$300,000 in net county cost in the Trial Court 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 Public Safety - General (2-210)

Steven M. Smith,  
County Administrator

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0015 - PUBLIC SAFETY</b>				Dept: <b>2210</b>	
Unit Title: <b>PUBLIC SAFETY-GENERAL</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/23/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	189	108	0	0	0.0
NET BUDGET	<u>189</u>	<u>108</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	19,593	-8,676	0	0	0.0
OTHER FINANCING SOURCES	23,106,418	26,949,727	33,299,148	35,109,526	5.4
TOTAL OTHER REVENUE	<u>23,126,011</u>	<u>26,941,051</u>	<u>33,299,148</u>	<u>35,109,526</u>	<u>5.4</u>
<b>UNREIMBURSED COSTS</b>	-23,125,822	-26,940,943	-33,299,148	-35,109,526	5.4
<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

California voters enacted Proposition 172 in November 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. This budget unit is prepared by the County Administrator's Office to show both the revenue derived from the half-cent sales tax 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

- \$ 603,388 Increase in Operating Transfers in from the General Fund
- \$1,206,990 Increase in Operating Transfers in from the Public Safety Augmentation Fund (Fund 0-282)

## Recommended Budget

The Revenue for this budget is recommended at \$35,109,526, which is an increase of \$1,810,378 (5.4%) over the FY 2021-22 Adopted Budget. Proposition 172 funding is budgeted at \$11,687,746

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

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*Steven M. Smith,  
County Administrator*

for FY 2022-23, an increase of \$1,206,990 from the FY 2021-22 Adopted Budget. The General Fund transfer to Public Safety is budgeted at \$603,388, a 2.6% increase from the FY 2021-22 Adopted Budget. All revenue will be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2022-23.

### 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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>PUBLIC SAFETY-COUNTY SHARE</b>					
					Dept: <b>2215</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/23/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER FINANCING USES	13,340,083	19,099,857	22,818,392	23,421,780	2.6
NET BUDGET	13,340,083	19,099,857	22,818,392	23,421,780	2.6
<b>UNREIMBURSED COSTS</b>	13,340,083	19,099,857	22,818,392	23,421,780	2.6
<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

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

- \$603,388 Increase in Operating Transfers Out from the General Fund

## Program Discussion/Recommended Budget

This budget is recommended at \$23,421,780, which is an increase of \$603,388 (2.6%) over the FY 2021-22 Adopted Budget. 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 2022-2023					
Fund: <b>0012 - HEALTH</b>					Dept: <b>4110</b>
Unit Title: <b>HEALTH CARE-GENERAL</b>					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-2,318	-1,413	0	0	0.0
NET BUDGET	-2,318	-1,413	0	0	0.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-6,698	-12,821	0	0	0.0
OTHER FINANCING SOURCES	8,626,373	7,341,343	9,188,241	8,987,730	-2.2
TOTAL OTHER REVENUE	8,619,675	7,328,522	9,188,241	8,987,730	-2.2
<b>UNREIMBURSED COSTS</b>	-8,621,993	-7,329,935	-9,188,241	-8,987,730	-2.2
<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

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

- \$200,000 Increase in Operating Transfer-In from Realignment
- (\$400,511) Decrease in Operating Transfer-In from General Fund

## **Recommended Budget**

This revenue-only budget reflects anticipated funding of \$8,987,730, 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.

Realignment revenues for health are recommended at \$4,200,000, which is an increase of \$200,000 over the FY 2021-22 Adopted Budget.

## **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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>HEALTH-COUNTY SHARE</b>					
					Dept: <b>4112</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER FINANCING USES	7,584,225	7,341,343	9,188,241	8,987,730	-2.2
NET BUDGET	<u>7,584,225</u>	<u>7,341,343</u>	<u>9,188,241</u>	<u>8,987,730</u>	<u>-2.2</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	4,055,650	3,865,876	4,000,000	4,200,000	5.0
TOTAL OTHER REVENUE	<u>4,055,650</u>	<u>3,865,876</u>	<u>4,000,000</u>	<u>4,200,000</u>	<u>5.0</u>
<b>UNREIMBURSED COSTS</b>	3,528,575	3,475,467	5,188,241	4,787,730	-7.7
<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 / 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

- \$200,000 Increase in Operating Transfer Out for Realignment Motor Vehicle In-Lieu (MVIL) revenue due to anticipated revenue
- (\$400,511) Decrease in Operating Transfer Out due to decrease of Net County Cost

# County Share Budgets

## Health Fund (4-112)

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Steven M. Smith,  
County Administrator

### Revenues

- \$200,000 Increase in Realignment Motor Vehicle In-Lieu (MVIL) revenue

### Recommended Budget

Total appropriations are recommended at \$8,987,730.

The County's General Fund contribution to the Health Fund is recommended at \$4,787,730, a decrease of \$400,511 (-7.7%) compared to the FY 2021-22 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 impact in General Fund contribution is primarily due to the following:

- \$499,753 Increase Net County Cost for Homeless Services due to lower revenue projected when the budget was developed
- (\$768,426) Decrease Net County Cost for Public Health due to short-term grants the County awarded related the Public Health pandemic response
- (\$200,000) Decrease Net County Cost due to increase of Realignment Motor Vehicle In-Lieu (MVIL) anticipated revenue

Motor Vehicle In Lieu (MVIL) Realignment revenues are recommended at \$4,200,000, an increase of \$200,000 over FY 2021-22 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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0013 - WELFARE/SOCIAL SERVICES</b>					
Unit Title: <b>WELFARE/SOCIAL SERVICES-GENRL</b> <span style="float: right;">Dept: <b>5110</b></span>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/26/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	-3,279	-2,140	0	0	0.0
NET BUDGET	<u>-3,279</u>	<u>-2,140</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-29,605	-6,187	0	0	0.0
OTHER FINANCING SOURCES	5,169,945	360,000	6,395,372	7,385,853	15.5
TOTAL OTHER REVENUE	<u>5,140,340</u>	<u>353,813</u>	<u>6,395,372</u>	<u>7,385,853</u>	<u>15.5</u>
<b>UNREIMBURSED COSTS</b>	-5,143,619	-355,953	-6,395,372	-7,385,853	15.5
<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.*

## 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

- \$990,481 Increase in Operating Transfer In due to increase of revenue transferred from Realignment Revenue fund



# County Share Budgets

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

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*Steven M. Smith,*  
*County Administrator*

### Recommended Budget

The anticipated revenue is \$7,385,853, an increase of \$990,481 (15.5%) over the FY 2021-22 Adopted Budget. This decrease is due to more funds anticipated to be transferred from the Social Services Realignment Revenue (SSRR) Fund (0-248) during FY 2021-22.

The recommended budget for the Motor Vehicle In-lieu (MVIL) portion of the SSRR is \$563,645, a decrease of \$37,936 compared to the FY 2021-22 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 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>5113</b>	
Unit Title: <b>WELFARE-COUNTY SHARE</b>					
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/26/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER FINANCING USES	1,018,338	360,000	1,033,581	995,645	-3.7
NET BUDGET	<u>1,018,338</u>	<u>360,000</u>	<u>1,033,581</u>	<u>995,645</u>	<u>-3.7</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	569,338	488,215	601,581	563,645	-6.3
TOTAL OTHER REVENUE	<u>569,338</u>	<u>488,215</u>	<u>601,581</u>	<u>563,645</u>	<u>-6.3</u>
<b>UNREIMBURSED COSTS</b>	449,000	-128,215	432,000	432,000	0.0
<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.*

## 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

- (\$37,936) Decrease due to MVIL portion of the SSRR revenue decrease

### Revenues

- (\$37,936) Decrease 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 \$995,645, a decrease of \$37,936 (-3.7%) compared to the FY 2021-22 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.

## Use of Fund Balance

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

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					Dept: <b>1105</b>
Unit Title: <b>CLERK OF THE BOARD</b>					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	180,364	193,994	223,580	245,264	9.7
SERVICES AND SUPPLIES	36,225	34,562	42,557	47,652	12.0
INTRAFUND TRANSFERS	53	62	84	0	-100.0
OTHER FINANCING USES	1,273	1,316	1,331	1,563	17.4
NET BUDGET	217,915	229,934	267,552	294,479	10.1
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	1,200	650	750	750	0.0
CHARGES FOR SERVICES	4	0	50	50	0.0
UNDESIGNATED FUND BALANCE	4,989,798	8,983,331	0	0	0.0
TOTAL OTHER REVENUE	4,991,002	8,983,981	800	800	0.0
<b>UNREIMBURSED COSTS</b>	-4,773,087	-8,754,047	266,752	293,679	10.1
<b>ALLOCATED POSITIONS</b>	2.12	2.12	2.12	2.12	0.0

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

## Mission / Program Discussion

The County Clerk is Ex-Officio Clerk of the Board of Supervisors. This office is the official repository of the Board of Supervisors' records and, in accordance with State law, is charged with the safekeeping of all books, papers, and records deposited with this office.

Staff attends each session of the Board of Supervisors; prepares and maintains indexes for Board agendas and minutes, approved resolutions, and adopted ordinances; issues legal advertising for public notices; maintains lists of appointments to County Boards and Commissions; maintains the County's Conflict-of-Interest Code; processes claims against the County; accepts service on lawsuits against the County; and carries out the State mandate to maintain the historical archives of the County, which date back to its formation in 1850.

This office also provides administrative support to the Board for 55+ Boards and Commissions; to the Assessment Appeals Board No. 1; Water Works District No.1; In-Home Supportive Services Public Authority; Sutter County Water Agency; and the Countywide Oversight Board. The Clerk of the Board also serves as the permanent secretary to the City Selection Committee and serves as Filing Officer for Statements of Economic Interest (Form 700).

The Clerk of the Board's 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.

## Major Budget Changes

### Salaries & Benefits

- \$21,684 Increase due to negotiated salaries and insurance as well as retirement cost increase

### Services & Supplies

- \$5,095 Increase primarily due to transportation and travel as a result of training conferences returning to in-person as COVID-19 cases decline

## Accomplishments & Goals

### FY2021-22 Accomplishments

- In calendar year 2021, Clerk of the Board's staff supported 40+ regular and special meetings of the Board of Supervisors and 45+ Standing Committee meetings of the Board
- Executed an agreement with NetFile to streamline the submittal process of Statements of Economic Interest

### FY2022-23 Goals

- Continue converting records from 1850 to present into a digital format, using best practices to preserve all original documents and, therefore, the history of our County government
- Continue increasing online resources for citizens, thereby providing transparency and access to documents the public may need to make informed decisions

## Recommended Budget

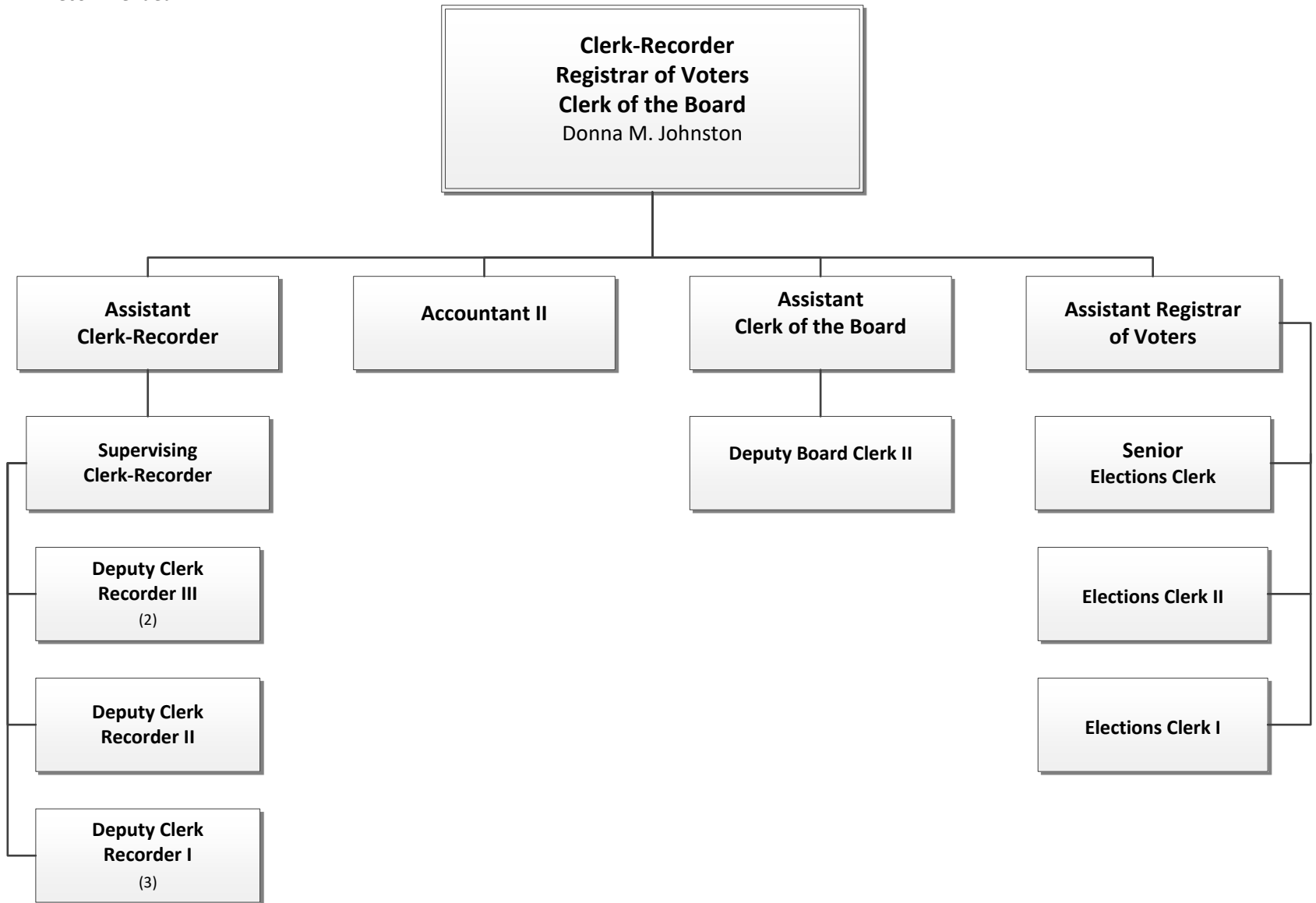
Total appropriations are recommended at \$294,479, an increase of \$26,927 (10.1%) over FY 2021-22. The General Fund provides 99.7% of the financing for this budget unit and Net County Cost is increased by \$26,927 (10.1%) compared to the FY 2021-22 Adopted Budget.

## 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 2022-23**

*Recommended*



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>ELECTIONS</b>					Dept: <b>1502</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	454,323	402,260	588,506	550,035	-6.5
SERVICES AND SUPPLIES	554,004	468,434	720,156	583,688	-18.9
OTHER CHARGES	150	0	0	0	0.0
INTRAFUND TRANSFERS	-14,864	1,306	1,742	0	-100.0
OTHER FINANCING USES	9,853	10,954	11,149	12,361	10.9
NET BUDGET	1,003,466	882,954	1,321,553	1,146,084	-13.3
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	423,123	352,845	45,500	5,500	-87.9
CHARGES FOR SERVICES	72,117	69,783	141,500	141,500	0.0
MISCELLANEOUS REVENUES	871	1,984	3,500	3,500	0.0
OTHER FINANCING SOURCES	17,019	0	0	0	0.0
TOTAL OTHER REVENUE	513,130	424,612	190,500	150,500	-21.0
<b>UNREIMBURSED COSTS</b>	490,336	458,342	1,131,053	995,584	-12.0
<b>ALLOCATED POSITIONS</b>	4.85	4.85	4.85	4.85	0.0

*Budget detail can be found on page SC-43 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 fiscal year, which is the November 2022 Gubernatorial General Election. The appropriations reflecting the additional cost are included in the Recommended Budget.

## Major Budget Changes

### Salaries & Benefits

- (\$ 10,000) Decrease in Extra Help due to one less election in FY 2022-23
- (\$ 30,586) Decrease in group insurance cost due to employees open enrollment update

### Services & Supplies

- (\$172,130) Decrease in Special Department Expense due to one less election in FY 2022-23

### Revenues

- (\$ 40,000) Decrease in State Grant revenue

## Accomplishments & Goals

### FY 2021-22 Accomplishments

- Conducted redistricting of Supervisorial Districts
- Conducted a special Governor recall Election
- Conducted the June 2022 Gubernatorial Primary Election

### FY 2022-23 Goals

- Completion of redistricting of Supervisorial Districts
- Conducting the November General Gubernatorial Election

## Recommended Budget

Total appropriations are recommended at \$1,146,084, a decrease of \$175,469 (-13.3%) compared to the FY 2021-22 Adopted Budget. The General Fund provides 86.9% of the financing for this budget unit and Net County Cost is decreased by \$135,469 (-12.0%) compared to the FY 2022-23 Adopted Budget. The decrease is primarily due to one less election projected in FY 2022-23.

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 adjustment 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 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>RECORDER</b>					Dept: <b>2706</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	512,156	490,032	511,882	500,005	-2.3
SERVICES AND SUPPLIES	115,534	186,933	151,765	202,050	33.1
OTHER CHARGES	100	75	0	0	0.0
CAPITAL ASSETS	0	110,527	0	0	0.0
INTRAFUND TRANSFERS	328	413	551	0	-100.0
OTHER FINANCING USES	10,171	10,538	10,625	11,616	9.3
NET BUDGET	638,289	798,518	674,823	713,671	5.8
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	1,087	1,726	1,087	1,087	0.0
CHARGES FOR SERVICES	526,999	431,861	450,700	480,700	6.7
OTHER FINANCING SOURCES	187,980	0	198,500	191,930	-3.3
TOTAL OTHER REVENUE	716,066	433,587	650,287	673,717	3.6
<b>UNREIMBURSED COSTS</b>	-77,777	364,931	24,536	39,954	62.8
<b>ALLOCATED POSITIONS</b>	4.38	5.38	5.38	4.98	-7.4

*Budget detail can be found on page SC-45 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
- Social Security Truncation Fund (0-280) – no longer collects revenue as of April 1, 2022
- 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
- Restricted Covenant Modification Fund (0-263) – funds for restrictive covenant program pursuant to CA Assembly Bill 1466.

During FY 2021-22, the operational costs split between Clerk and Recorder were changed to 40% / 60% from 45% / 55%, due to less in-person services provided by Clerk, as a result of COVID-19. As COVID-19 cases recede, more in-person Clerk services are expected. The operational costs split will change to 45% Clerk and 55% Recorder in FY 2022-23.

## **Major Budget Changes**

### **Salaries & Benefits**

- (\$11,877) Decrease staff cost due to split between Clerk and Recorder from 60% for Recorder to 55% for Recorder

### **Services & Supplies**

- \$18,000 Increase due to overlap of software subscriptions during implementation of new Clerk-Recorder system and purchase of a specialized printer for Recorder functions
- \$17,755 Increase in IT Services Provided and IT Direct Charges

### **Revenues**

- \$30,000 Increase service revenues due to anticipated rise in demand for Recording services

## **Accomplishments & Goals**

### **FY 2022-23 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 \$713,671, an increase of \$38,848 (5.8%) over the FY 2021-22 Adopted Budget. The General Fund provides 5.6% of the financing for this budget unit to cover the mandated no fee recordings on behalf of other governmental agencies and county departments. Net County Cost is increased by \$15,418 (62.8%) compared to the FY 2021-22 Adopted Budget, due to additional no fee recording needs

The following position changes are recommended to be effective July 1, 2022:

- Transfer of 0.20 FTE and 0.10 FTE Deputy Clerk-Recorder positions (Total 0.30 FTE) to the Clerk budget unit 2-710
- Transfer of 0.05 FTE Supervising Deputy Clerk-Recorder position to the Clerk budget unit 2-710
- Transfer of 0.05 FTE Assistant Deputy Clerk-Recorder position to 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 2022-2023</b>					
Fund: 0001 - GENERAL Unit Title: COUNTY CLERK					Dept: 2710
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	133,810	195,212	375,063	385,996	2.9
SERVICES AND SUPPLIES	43,053	40,500	52,595	66,487	26.4
OTHER CHARGES	25	0	0	0	0.0
CAPITAL ASSETS	0	41,665	0	0	0.0
INTRAFUND TRANSFERS	139	170	228	0	-100.0
OTHER FINANCING USES	3,250	3,376	3,391	4,091	20.6
NET BUDGET	180,277	280,923	431,277	456,574	5.9
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	12,943	13,417	25,000	25,000	0.0
FINES, FORFEITURES, PENALTIES	300	0	0	0	0.0
INTERGOVERNMENTAL REVENUES	484	1,603	484	484	0.0
CHARGES FOR SERVICES	36,595	155,900	301,100	304,500	1.1
TOTAL OTHER REVENUE	50,322	170,920	326,584	329,984	1.0
<b>UNREIMBURSED COSTS</b>	129,955	110,003	104,693	126,590	20.9
<b>ALLOCATED POSITIONS</b>	3.65	3.65	3.65	4.05	11.0

*Budget detail can be found on page SC-47 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 includes the acceptance of Passport applications, Fictitious Business Name Statements, as well as issuing marriage licenses and conducting ceremonies.

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

During FY 2021-22, the operational costs split between Clerk and Recorder were changed to 40% / 60% from 45% / 55%, due to less in-person services provided by Clerk, as a result of COVID-19. As COVID-19 cases decline, more in-person Clerk services are expected. The operational costs split will change to 45% Clerk and 55% Recorder in FY 2022-23.

## Major Budget Changes

### Salaries & Benefits

- \$20,108 Increase staff cost due to split between Clerk and Recorder from 40% for Clerk to 45% for Clerk

### Services and Supplies

- \$13,332 Overall increase due to split between Clerk and Recorder from 40% for Clerk to 45% for Clerk

## Accomplishments & Goals

### FY 2022-23 Goals

- Complete the new Clerk and Recorder software system implementation 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 \$456,574, an increase of \$25,297 (5.9%) over FY 2021-22. The General Fund provides 27.7% of the financing for this budget unit and Net County Cost is increased by \$21,897 (20.9%) compared to the FY 2021-22 Adopted Budget. The increase is primarily due to more in-person Clerk services expected in FY 2022-23.

The following position changes are recommended to be effective July 1, 2022:

- Transfer of 0.20 FTE and 0.10 FTE Deputy Clerk-Recorder positions (Total 0.30 FTE) from the Recorder budget unit 2-706
- Transfer of 0.05 FTE Supervising Deputy Clerk-Recorder position from the Recorder budget unit 2-706
- Transfer of 0.05 FTE Assistant Deputy Clerk-Recorder position from 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.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: 0001 - GENERAL				Dept: 2711	
Unit Title: DOMESTIC VIOLENCE CENTERS					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	17,811	12,385	25,000	25,000	0.0
NET BUDGET	17,811	12,385	25,000	25,000	0.0
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	17,811	12,385	25,000	25,000	0.0
TOTAL OTHER REVENUE	17,811	12,385	25,000	25,000	0.0
<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-49 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 2022-23.

## Recommended Budget

Total appropriations are recommended at \$25,000, the same as FY 2021-22 Adopted Budget. 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 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>COUNTY COUNSEL</b>		Dept: <b>1301</b>			
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	775,008	510,164	886,009	900,036	1.6
SERVICES AND SUPPLIES	184,730	187,633	240,422	234,193	-2.6
OTHER CHARGES	25	75	0	0	0.0
INTRAFUND TRANSFERS	286	348	465	0	-100.0
OTHER FINANCING USES	6,704	7,207	7,284	9,075	24.6
NET BUDGET	966,753	705,427	1,134,180	1,143,304	0.8
<b>REVENUE</b>					
CHARGES FOR SERVICES	107,762	24,000	25,000	15,000	-40.0
TOTAL OTHER REVENUE	107,762	24,000	25,000	15,000	-40.0
<b>UNREIMBURSED COSTS</b>	858,991	681,427	1,109,180	1,128,304	1.7
<b>ALLOCATED POSITIONS</b>	4.80	4.70	4.70	4.70	0.0

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

## Mission / Program Discussion

The Office of County Counsel serves the county, its treasury, and its governing body, by providing timely, responsive, high quality, cost-effective legal services designed to promote the public service objectives of the County of Sutter, while at the same time protecting the county from risk and loss. As part of the County Counsel’s function, attorneys from the office attend meetings of the Board of Supervisors, the County Planning Commission, and the Assessment Appeals Board. County Counsel also attends meetings of the Gilsizer County Drainage District and the Feather River Air Quality Management District; both independent special districts. Additionally, County Counsel provides advice to the Sutter County Grand Jury and various independent special districts located in the County on an as-needed basis.

County Counsel’s duties include, but are not limited to, the following:

- Rendering legal opinions in response to requests from the Board of Supervisors, the County Administrative Officer, County department heads, other management personnel and special districts
- Providing litigation services involving lawsuits both by and against the County, including those relating to planning, zoning, California Environmental Quality Act, code enforcement, writs of mandate, bail bond forfeitures, tax matters, and other complex litigation
- Representing the County Public Guardian in establishing and renewing conservatorships pursuant to the Probate Code and the Welfare and Institutions Code

- Representing the Sutter-Yuba Mental Health facility before the Superior Court in writs of habeas corpus and informed consent proceedings
- Representing the Child Protective Services division of the Welfare and Social Services Department in juvenile court proceedings
- Advising County department heads and the Human Resources Department in employee disciplinary matters and litigating such matters from the initial procedures to arbitration to court proceedings
- Drafting and reviewing contracts, ordinances, resolutions, and other legal documents
- Analyzing risk management to ensure proactive steps are being taken by county departments, as well as subsequent remedial measures to ensure a significant reduction in settlements, judgments, and defense costs
- From time to time, contracting with outside counsel in cases where County Counsel's office has a conflict of interest or where expertise in a specific legal area is required

## Goals in FY 2022-23

- Serve and protect the County, its treasury, and its governing body, by providing timely, responsive, high quality legal services and aggressively representing the county in litigation
- Provide creative solutions and viable alternatives to support the delivery of County services
- Perform legal services to maintain the highest professional and ethical standards while fostering high morale and productivity, through collaborative efforts dedicated to continuous improvement

## Major Budget Changes

### Salaries & Benefits

- \$49,027 Increase necessary to attract experienced Deputy County Council
- (\$35,000) Decrease in Extra Help anticipated as the two vacant positions are filled

## Recommended Budget

Total appropriations are recommended at \$1,143,304, which is an increase of \$9,124 (0.8%) over the FY 2021-22 Adopted Budget. The General Fund provides 98.7% of the financing for this budget unit, which is an increase of \$19,124 (1.7%) over the FY 2021-22 Adopted Budget.

## 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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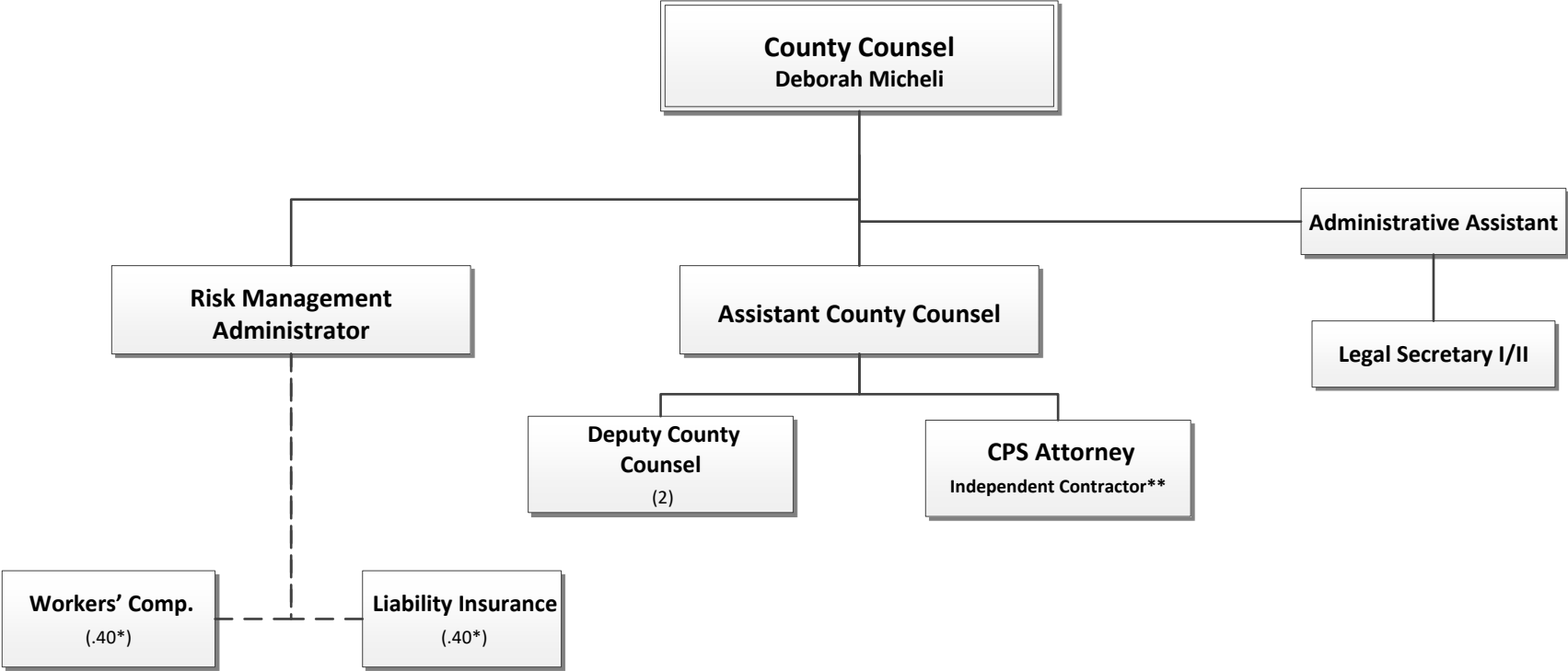
# County Counsel FY 2022-23

*Recommended*

County of Sutter

C-85

FY 2022-23 Recommended Budget



**Notes:**

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

\*\*Not a county employee

County Counsel  
 Liability Insurance (4-590)

Deborah Micheli, County Counsel

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>4590 - LIABILITY INSURANCE ISF</b>					
Unit Title: <b>LIABILITY INSURANCE ISF</b>					
					Dept: <b>4590</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/24/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	432,987	245,695	372,731	328,070	-12.0
SERVICES AND SUPPLIES	1,973,026	2,141,112	2,032,429	2,856,082	40.5
OTHER CHARGES	10,109	-4,405	-6,175	23,380	-478.6
INCREASES IN RESERVES	0	0	57,170	229,085	300.7
<b>NET BUDGET</b>	<b>2,416,122</b>	<b>2,382,402</b>	<b>2,456,155</b>	<b>3,436,617</b>	<b>39.9</b>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	1,205	4,867	0	0	0.0
CHARGES FOR SERVICES	2,052,215	1,799,915	2,396,155	3,236,887	35.1
MISCELLANEOUS REVENUES	70,000	70,000	60,000	60,000	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	139,730	100.0
UNDESIGNATED FUND BALANCE	-208,494	-498,528	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>1,914,926</b>	<b>1,376,254</b>	<b>2,456,155</b>	<b>3,436,617</b>	<b>39.9</b>
<b>UNREIMBURSED COSTS</b>	<b>501,196</b>	<b>1,006,148</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>ALLOCATED POSITIONS</b>	<b>1.90</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.0</b>

*Budget detail can be found on page SC-52 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 factors that drive this budget are the cost and associated costs of maintaining the self-insured liability program. 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 General Liability Self-Insured Retention (SIR) to \$250,000, up from \$100,000. Losses exceeding these limits are covered by excess insurance policies purchased through Public Risk Innovation, Solutions, and Management (PRISM Risk) by way of Trindel Insurance Fund. The excess policies provide coverage for liability losses up to \$25 million.

In FY 2022-23, the budget unit 1-911 General Insurance & Bonds, which has been used solely to finance miscellaneous general insurance costs, is consolidated with the General Liability Insurance Fund 4-590 as new program 485. This new program includes property, fine arts, vehicles, watercraft, crime and other miscellaneous insurance. In addition, another new program 484 is

established within Fund 4-590 for medical malpractice insurance. The new changes were done to properly match the insurance budgeting and controls of Trindel Insurance Fund.

## **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

## **Major Budget Changes**

### **Salaries & Benefits**

- (\$44,661) Decrease in Pension and OPEB cost for GASB 68 and GASB 75

### **Services & Supplies**

- \$399,895 Increase in Insurance Premiums for Program 484 malpractice insurance
- \$233,975 Increase in Insurance Premiums for Program 485 miscellaneous insurance
- \$189,783 Increase in Insurance Premiums for liability insurance

### **Other Charges**

- \$29,555 Increase in Cost Plan charges as provided by the Auditor-Controller's Office

### **Increase in Reserves**

- \$89,355 Net increase in Obligated Fund Balance (Increase of Obligated FB minus Cancellation of FB) to cover the negative Net Assets due to additional claims

### **Revenues**

- \$628,980 Increase in ISF Malpractice Insurance charges to Health and Human Services
- \$233,717 Increase in ISF Property/General insurance charges to County departments and agencies

## **Recommended Budget**

Total appropriations are recommended at \$3,436,617, an increase of \$980,462 (39.9%) over FY 2021-22. The increase is primarily related to consolidation of the Property/General insurance

# County Counsel

## Liability Insurance (4-590)

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*Deborah Micheli, County Counsel*

charges and Malpractice Insurance charges into the General Liability Insurance Fund. 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 \$3,236,887, which is an increase of \$840,732 (35.1%) in the Liability, Malpractice and Property/General Insurance ISF premiums and other service charged to County Departments as compared to FY 2021-22. There is no Net County Cost in this budget.

### Use of Fund Balance

Each year on June 30, accounting adjustments are made to reflect the actual insurance cash deposit with others and claims reserve for the Liability Insurance per Trindel's updated Statement of Net Position. Due to several large liability claims that were recognized and paid in the last few years, the County's Insurance expenses have been higher than budgeted. As a result, Fund 4-590 has negative Net Assets of \$157,554 as of June 30, 2021.

Net Assets are estimated to equal to negative \$87,554 as of June 30, 2022. The negative Net Assets indicates a loss of the Liability Insurance ISF. The County continues to make efforts to recover the loss. It is anticipated the remaining loss will be recovered through charges in FY 2023-24.

County Counsel  
Workers' Compensation (4-591)

Deborah Micheli, County Counsel

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>4591 - WORKERS' COMP INSURANCE ISF</b>				Dept: <b>4591</b>	
Unit Title: <b>WORKERS' COMP INSURANCE ISF</b>					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	237,575	143,813	188,419	249,319	32.3
SERVICES AND SUPPLIES	1,736,458	2,799,932	2,807,935	2,805,824	-0.1
OTHER CHARGES	35,058	-3,056	-3,449	1,214	-135.2
INCREASES IN RESERVES	0	0	47,017	0	-100.0
OTHER FINANCING USES	424	103	113	328	190.3
NET BUDGET	2,009,515	2,940,792	3,040,035	3,056,685	0.5
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	1,074	4,727	0	0	0.0
CHARGES FOR SERVICES	3,782,649	2,280,026	3,040,035	2,850,448	-6.2
CANCELLATION OF OBLIGATED FB	0	0	0	206,237	100.0
UNDESIGNATED FUND BALANCE	255,785	2,031,804	0	0	0.0
TOTAL OTHER REVENUE	4,039,508	4,316,557	3,040,035	3,056,685	0.5
<b>UNREIMBURSED COSTS</b>	-2,029,993	-1,375,765	0	0	0.0
<b>ALLOCATED POSITIONS</b>	1.10	1.10	1.10	1.10	0.0

*Budget detail can be found on page SC-54 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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*Deborah Micheli, 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.

### Accomplishments & Goals

- Update the County's Injury and Illness Prevention Program (IIPP) to meet Cal/OSHA guidelines
- Generate excitement and participation in the BeWell Sutter County program

### Major Budget Changes

#### Salaries & Benefits

- \$60,900 Increase due to negotiated salaries, insurance and retirement cost increases

#### Other Charges

- (\$47,017) Decrease due to no increase reserve is recommended

#### Revenues

- (\$189,587) Decrease in revenue from Workers' Compensation program charges to County departments
- \$206,237 Increase in Cancellation of Fund Balance

### Recommended Budget

Total appropriations are recommended at \$3,056,685, an increase of \$16,650 (0.5%) compared to the FY 2021-22 Adopted Budget. The Workers' Compensation budget unit operates as an Internal Service Fund and balances revenues and expenses within the fund over time.

### Use of Fund Balance

Each year on June 30, accounting adjustments are made to reflect the actual insurance cash deposit with others and claims reserve for the Workers Compensation Insurance per Trindel's update Statement of Net Position. The adjustment in FY 2020-21 has reduced the County's Insurance Expense significantly. As a result, Fund 4-591 had Net Assets of \$2,200,765 as of June 30, 2021. Out of this amount, \$1,801,935 is held by Trindel. Net Assets are estimated to equal to \$2,261,443 as of June 30, 2022. FY 2022-23 operating costs will be offset by \$206,237 of the Net Assets.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY</b> Fiscal Year 2022-2023					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>HUMAN RESOURCES</b>					Dept: <b>1401</b>
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	816,669	813,315	956,443	1,143,791	19.6
SERVICES AND SUPPLIES	202,275	158,652	197,413	251,484	27.4
OTHER CHARGES	75	50	25	75	200.0
INTRAFUND TRANSFERS	208	274	365	0	-100.0
OTHER FINANCING USES	4,908	5,013	5,079	6,276	23.6
NET BUDGET	1,024,135	977,304	1,159,325	1,401,626	20.9
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	4,646	0	0	0	0.0
CHARGES FOR SERVICES	66,144	3,683	115,301	171,645	48.9
MISCELLANEOUS REVENUES	132,814	15	0	0	0.0
TOTAL OTHER REVENUE	203,604	3,698	115,301	171,645	48.9
<b>UNREIMBURSED COSTS</b>	820,531	973,606	1,044,024	1,229,981	17.8
<b>ALLOCATED POSITIONS</b>	7.15	7.15	7.15	8.20	14.7

*Budget detail can be found on page SC-56 of the Schedules Section.*

## Purpose / 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 2022-23 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.

For the past two years, the Human Resources department has assumed primary responsibility for developing protocols, guidance, and training to help ensure the safety of the County's workforce. These unanticipated but essential tasks continued to divert a significant percentage of staff time away from the day-to-day work of the office. Consequently, Human Resources was unable to complete its stated goals for FY 2021-22, and these goals will carry-over to FY 2022-23.

Presently, Human Resources does not have sufficient staffing to provide accurate and responsive Human Resources services to County departments. This year's budget includes the following requests of position changes and additions to address this critical staffing need:

- Change one HR Analyst II position to a flexibly staffed HR Analyst I/II/Sr. position, and fund it at the Senior Level
- Increase the FTE of the existing Accountant position from a .45 FTE shared position with the Auditor-Controller to a 1.0 FTE position dedicated to the Human Resources department
- Change the existing and vacant part-time Office Assistant I/II-Confidential position to a full-time Human Resources Assistant position

## Accomplishments & Goals

### FY2021-22 Accomplishments

- Developed an innovative and inclusive countywide wellness incentive program to replace the closure of the Sutter County Health and Wellness Clinic
- Implemented online testing for recruitments to create staff efficiencies and reduce costs
- Developed a new Volunteer/College intern policy that encourages County departments to use high school interns as a way to engage future employees
- Conducted an election to determine the exclusive bargaining unit representative for the newly formed Peace Officers' Association
- Concluded contract negotiations with the Deputy Sheriff's Association, Sutter County Professional Firefighters' Association and the Peace Officers' Association

### FY2022-23 Goals

- Review and recommend changes to performance appraisal process to provide employees with timely and meaningful evaluations
- Implement new Sutter County BeWell employee wellness program that encourages County employees to take charge of their own wellbeing
- Recommend changes to the County's Personnel Rules and Regulations to modernize the County's recruitment processes

## Major Budget Changes

### Salaries & Benefits

- \$74,661 Increase due to addition of 0.55 FTE Accountant I/II position
- \$41,926 Increase due to changing one part-time Office Assistant I/II-C position to a full-time HR Assistant position
- \$5,168 Increase due to changing one HR Analyst II to a Senior HR Analyst position
- \$65,593 Increase primarily due to insurance and retirement cost increase

### Services & Supplies

- \$20,000 Increase in Professional/Specialized Services for ACA Reporting costs
- \$4,500 Increase in Transportation and Travel to add Department Head car allowance
- \$29,565 Increase in ISF IT Direct Charges

### Revenues

- \$50,875 Increase in Interfund Administration revenue for administering Employee Wellness Services

## Recommended Budget

Total appropriations are recommended at \$1,401,626, an increase of \$242,301 (20.9%) over FY 2021-22 Adopted Budget. The primary increase is due to staff changes as well as insurance and retirement cost increase. As a support department, the Human Resources Department provides services to all County departments. A portion of the cost for this budget is recouped through 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, 2022:

- Addition of 0.5 FTE Office Assistant position and Change the Office Assistant position to a HR Assistant position
- Change the HR Analyst II position to a flexibly staffed HR Analyst I/II/Sr. position
- Addition of 0.55 FTE Accountant position and change the Accountant position to a flexibly staffed Accountant I/II position

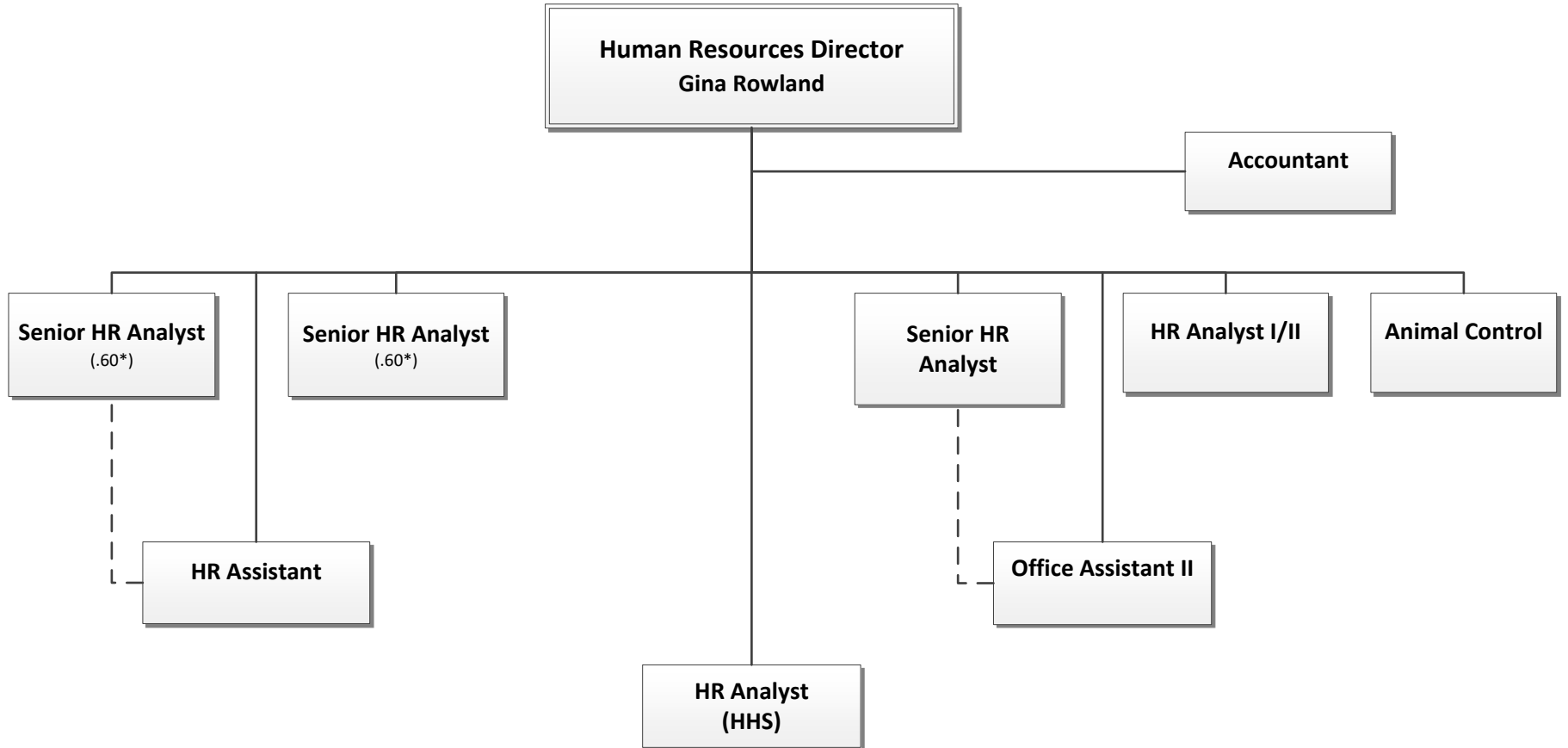
## Use of Fund Balance

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

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# Human Resources FY 2022-23

*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 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>ANIMAL CONTROL</b>					Dept: <b>2726</b>
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	69,115	61,133	72,377	74,612	3.1
SERVICES AND SUPPLIES	35,774	13,432	14,633	15,385	5.1
OTHER CHARGES	249,038	175,054	266,751	300,766	12.8
INTRAFUND TRANSFERS	8,575	3,882	7,760	-3,725	-148.0
NET BUDGET	362,502	253,501	361,521	387,038	7.1
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	1,247	384	0	0	0.0
INTERGOVERNMENTAL REVENUES	76,525	37,376	72,377	74,612	3.1
CHARGES FOR SERVICES	0	159	0	0	0.0
TOTAL OTHER REVENUE	77,772	37,919	72,377	74,612	3.1
<b>UNREIMBURSED COSTS</b>	284,730	215,582	289,144	312,426	8.1
<b>ALLOCATED POSITIONS</b>	1.00	1.00	1.00	1.00	0.0

*Budget detail can be found on page SC-58 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 2022-23 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

### Other Charges

- \$34,015 Increase in Contribution to Other Agency charged by City of Yuba City

## Recommended Budget

Total appropriations are recommended at \$387,038, an increase of \$25,517 (7.1%) over the FY 2021-22 Adopted Budget. The General Fund provides 80.7% of the financing for this budget unit, and Net County Cost is increased by \$23,282 (8.1%) compared to the FY 2021-22 Adopted Budget

This budget consists of Contribution to Other Agencies in the amount of \$300,766 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 2022-2023					
Fund: 4595 - EMPLOYEE WELLNESS SERVICES					Dept: 4595
Unit Title: EMPLOYEE WELLNESS SERVICES					
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	506,494	305,668	572,200	372,250	-34.9
OTHER CHARGES	6,657	4,658	9,005	54,750	508.0
INCREASES IN RESERVES	0	0	138,795	0	-100.0
OTHER FINANCING USES	0	0	0	125,000	100.0
NET BUDGET	513,151	310,326	720,000	552,000	-23.3
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	486	795	0	0	0.0
INTERGOVERNMENTAL REVENUES	0	227	0	0	0.0
CHARGES FOR SERVICES	646,763	595,588	720,000	417,000	-42.1
MISCELLANEOUS REVENUES	0	3,555	0	10,000	100.0
CANCELLATION OF OBLIGATED FB	0	0	0	125,000	100.0
UNDESIGNATED FUND BALANCE	-136,536	-3,098	0	0	0.0
TOTAL OTHER REVENUE	510,713	597,067	720,000	552,000	-23.3
<b>UNREIMBURSED COSTS</b>	2,438	-286,741	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-59 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 BeWell Sutter County wellness program and activities, the Employee Assistance Program, Wellness Apps for Law and Fire employees, 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.

In FY 2021-22, this budget funded an Employee Wellness Clinic and all contracts and expenses associated to operate the clinic. The Employee Wellness Clinic was closed in December 2021 and replaced with the BeWell Sutter County Employee Wellness Program that will start on July 1, 2022. The new program is centered around five areas of wellness: physical, mental, financial, occupational and social. Employees personalize their experience by setting wellness goals that are specific to their interests and by participating in ways that best meet their needs.

The goals of the program are to:

- Promote employee engagement

# Human Resources

## Employee Wellness Services (4-595)

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Gina Rowland, Director

- Encourage a healthier work-life balance
- Prevent, manage and improve chronic diseases among employees and dependents
- Create a happier and more productive workforce
- Decrease absenteeism due to illness
- Reduce healthcare costs
- Improve the overall health of our community

This budget unit is funded by a flat rate "Wellness" contribution through payroll. Under the funding model adopted by the Board of Supervisors in March 2022, departments contribute \$20 per employee per pay period for each regular and benefits-eligible extra help employee. This funding model is expected to generate \$417,000 in revenue per fiscal year which is sufficient to fund all activities and program costs of the BeWell Sutter County program and other County provided wellness benefits.

## Major Budget Changes

### Services & Supplies

- (\$199,950) Decrease due to closure of Employee Wellness Clinic

### Other Financing Uses

- \$125,000 Increase due to repayment of General Fund contribution from FY 2019-20

### Revenues

- (\$293,000) Decrease in revenue from Employee Wellness Services program charges to County departments due to closure of the Employee Wellness Clinic
- \$125,000 Increase in Cancellation of Fund Balance to pay back General Fund contribution

## Recommended Budget

Total appropriations are recommended at \$552,000, a decrease of \$168,000 (-23.3%) compared to the FY 2021-22 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 contributions. There is no Net County Cost in this budget in FY 2022-23.

## Use of Fund Balance

It is estimated the Net Assets balance will be \$308,560 as of July 1, 2022; \$125,000 of the balance will be used to pay back General Fund contribution made in FY 2019-20.



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

*Christina Hernandez,  
Acting Treasurer-Tax Collector*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: 0001 - GENERAL					
Unit Title: TREASURER-TAX COLLECTOR					Dept: 1202
	2020-2021 Actual Expenditure	2021-2022 YTD as of 05/19/2022	2021-2022 Adopted Budget	2022-2023 CAO Recommended	2021-2022 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	657,327	513,986	790,732	797,220	0.8
SERVICES AND SUPPLIES	287,530	162,735	387,575	453,031	16.9
OTHER CHARGES	0	25	0	0	0.0
CAPITAL ASSETS	24,000	0	0	0	0.0
INTRAFUND TRANSFERS	323	395	528	0	-100.0
OTHER FINANCING USES	579	564	620	12,312	1,885.8
NET BUDGET	969,759	677,705	1,179,455	1,262,563	7.0
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	23,540	5,380	20,000	20,000	0.0
INTERGOVERNMENTAL REVENUES	0	1,740	0	0	0.0
CHARGES FOR SERVICES	388,509	321,662	446,735	446,615	0.0
MISCELLANEOUS REVENUES	4,442	3,463	3,600	4,800	33.3
TOTAL OTHER REVENUE	416,491	332,245	470,335	471,415	0.2
<b>UNREIMBURSED COSTS</b>	553,268	345,460	709,120	791,148	11.6
<b>ALLOCATED POSITIONS</b>	6.37	7.12	7.12	7.12	0.0

*Budget detail can be found on page SC-61 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)

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

### Services & Supplies

- \$27,750 Increase in Professional Services related to the new Property Tax system
- \$19,389 Increase in ISF IT Services charges provided by the IT Department
- \$23,149 Increase in IT Direct charges related to the new Property Tax system

### Other Financing Uses

- \$10,650 Increase in payment to solar program that will be used at the new office location

## Accomplishments & Goals

### FY2021-22 Accomplishments

- Completed the property tax management system integration in conjunction with Assessor, Auditor-Controller, Clerk Recorder and Information Technology to replace the County's aging system with new and current software technology

### FY2022-23 Goals

- Continue to coordinate and rollout the LexisNexis credit card acceptance services for county departments and districts requested, along with online payment services
- Provide training and development for strong leadership in our organization
- Continue to provide EFT/ACH services to county departments providing revenue more timely

## Recommended Budget

Total appropriations are recommended at \$1,262,563, an increase of \$83,108 (7.0%) over FY 2021-22. The General Fund provides 62.7% of financing for this budget unit and Net County Cost is increased by \$82,028 (11.6%) compared to the FY 2021-22 Adopted Budget. The increase is primarily due to increase charges related to the new Property Tax system support.

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).

## 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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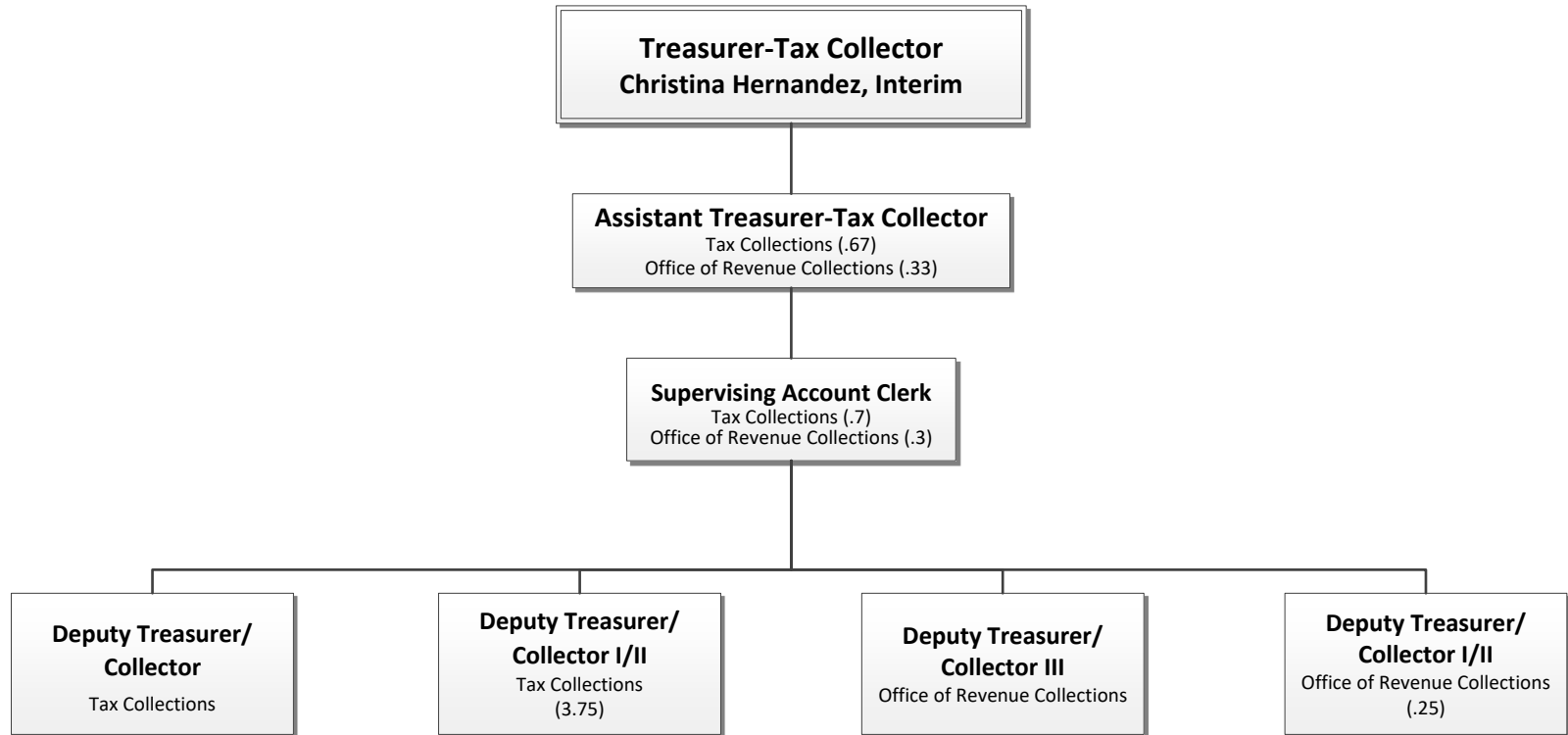
# Treasurer/Tax Collector FY 2022-23

*Recommended*

County of Sutter

C-103

FY 2022-23 Recommended Budget



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2022-2023</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>OFFICE OF REVENUE COLLECTION</b>					Dept: <b>1204</b>
	<b>2020-2021 Actual Expenditure</b>	<b>2021-2022 YTD as of 05/19/2022</b>	<b>2021-2022 Adopted Budget</b>	<b>2022-2023 CAO Recommended</b>	<b>2021-2022 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	267,108	208,219	206,974	204,208	-1.3
SERVICES AND SUPPLIES	55,357	33,179	60,931	67,054	10.0
INTRAFUND TRANSFERS	45	52	70	0	-100.0
OTHER FINANCING USES	158	154	169	1,330	687.0
NET BUDGET	322,668	241,604	268,144	272,592	1.7
<b>REVENUE</b>					
CHARGES FOR SERVICES	11,138	13,851	20,000	7,700	-61.5
OTHER FINANCING SOURCES	17,174	0	45,000	22,000	-51.1
TOTAL OTHER REVENUE	28,312	13,851	65,000	29,700	-54.3
<b>UNREIMBURSED COSTS</b>	294,356	227,753	203,144	242,892	19.6
<b>ALLOCATED POSITIONS</b>	2.63	1.88	1.88	1.88	0.0

*Budget detail can be found on page SC-63 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 19,839 accounts for collection. There are 10,447 County department accounts and 9,392 Superior Court accounts logged into the system's inventory. The combined unpaid balances for those accounts exceed \$12 million with County departments totaling \$10,964,090 and Superior Court totaling \$1,290,621.

In FY 2020-21, \$166,133 was recovered in delinquent debts owed to County departments and the Courts. County departments include Agriculture Department, Auditor-Controller, Child Support Services, 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 2021-22 recovered delinquent debt projection is approximately \$150,000. For FY 2022-23, the recovered delinquent debt estimate is approximately \$130,000. This decrease is due to the passing of AB 1869, AB 1950, and AB 177 eliminating the authority to collect probation fees, administration fees, and regular restitution and court fees.

## **Major Budget Changes**

### **Services & Supplies**

- \$8,125 Increase in ISF IT Services charges as provided by the IT Department

### **Revenues**

- (\$12,300) Decrease in Revenue due to Assembly Bill Nos. 1869, 1950, 177
- (\$23,000) Decrease in one-time Transfer-In from ORC Collection Special Revenue Fund

## **Recommended Budget**

Total appropriations are recommended at \$272,592, an increase of \$4,448 (1.7%) over the FY 2021-22 Adopted Budget. The General Fund provides 89.1% of the financing for this budget and Net County Cost is increased by \$39,748 (19.6%) compared to the FY 2021-22 Adopted Budget. The increase of Net County Cost is associated with loss of revenues due to the passing of Assembly Bill Nos. 1869, 1950, 177. The ORC Collection special revenue in the amount of \$22,000 will be used to offset General Fund costs in 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.

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