

# General Government

Yuba City  
CITY LIMIT  
POP 62,083 ELEV 50

Sutter  
COUNTY LINE

*Section C*

Counties provide critical local government services to those living in cities and in unincorporated communities.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>			Dept: <b>1203</b>		
Unit Title: <b>ASSESSOR</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,780,482	1,550,856	1,786,308	2,062,209	15.4
SERVICES AND SUPPLIES	268,371	229,301	523,693	419,242	-19.9
INTRAFUND TRANSFERS	1,501	0	0	0	0.0
OTHER FINANCING USES	78,885	1,983	2,948	2,938	-0.3
NET BUDGET	2,129,239	1,782,140	2,312,949	2,484,389	7.4
<b>REVENUE</b>					
CHARGES FOR SERVICES	34,313	9,947	17,000	17,000	0.0
MISCELLANEOUS REVENUES	5,594	7,204	6,000	5,500	-8.3
TOTAL OTHER REVENUE	39,907	17,151	23,000	22,500	-2.2
<b>UNREIMBURSED COSTS</b>	2,089,332	1,764,989	2,289,949	2,461,889	7.5
<b>ALLOCATED POSITIONS</b>	17.00	16.50	16.50	17.50	6.1

*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.

The past couple of years have shown a strong growth in the real estate market, but current economic changes have caused the market to slow. The Assessor’s Office will do a thorough evaluation of all the property values in the county to ensure every taxpayer receives a proper assessment. The Assessor’s Office will also continue to address reviewing values pursuant to the provisions of Section 51 of the Revenue and Taxation Code (commonly referred to as “Prop 8”). The workload on the Assessor’s staff will continue to remain steady this next fiscal year. 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 must continue to be reviewed annually. With the implementation of Proposition 19, the Assessor's Office has seen an increased workload in the tracking, reviewing, and processing of Base Year Value Transfer Claims. Additionally, the requests from other California counties for prior Sutter County residences wanting to transfer their Base Year Values to other counties has caused a significant increase in this office's workload.

As for COVID-19, businesses are fully re-opened. For FY 2023-24, the Business Division has decided to not apply reductions to Business Property values on a mass scale. The Assessor's Office will consider any request for a reduction in value due to COVID on a case-by-case basis.

As of the January 1st lien date, while the Assessor's Office has seen a slow-down in the real estate market, there is not a strong indication of a decrease in values. The Sutter County values for single-family residences, commercial, and industrial properties seem to be status-quo, which should reflect in a positive roll 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's goal is to produce the annual property tax roll accurately and equitably for all Sutter County taxpayers.

## **Accomplishments & Goals**

### **FY 2022-23 Accomplishments**

- Certified the 2022 Roll timely using the new Aumentum Property Tax System
- Re-wrote 10% of the office policies and procedures to reflect new office processes that coincide with the new property tax system
- Cross-trained staff in the new property tax system for the processing of Homeowner's Exemptions, Disabled Veterans Exemptions, and the Split/Lot Line Process

### **FY 2023-24 Goals**

- Provide the certified roll to the Auditor's Office by June 30, 2024
- Continue to rewrite policies and procedures for the new property tax system
- Hire and train a new Assessment Technician III to ensure a sound succession plan for the deed analyst job

## **Major Budget Changes**

### **Salaries & Benefits**

- \$88,308 Increase due to the addition of 1.0 FTE Assessment Technician III position
- \$187,593 Increase due to step and negotiated salary and benefit increases

### **Services & Supplies**

- (\$14,500) Decrease due to a decrease in costs of Professional / Specialized Services

- \$22,200 Increase due to the increase of costs of Utilities
- (\$114,994) Decrease in costs of Information Technology services
- \$2,843 Increase related to the increase of costs of Vehicle Maintenance, Fleet Administration, Liability Premium, and Property / General Premium

## Recommended Budget

Total appropriations are recommended at \$2,484,389, an increase of \$171,440 (7.4%) over the FY 2022-23 Adopted Budget. The General Fund provides 99.0% of the financing for this budget unit. Net County Cost is increased by \$171,940 (7.5%) compared to the FY 2022-23 Adopted Budget.

The following position change is recommended to be effective July 1, 2023:

- Addition of 1.0 FTE Assessment Technician III position

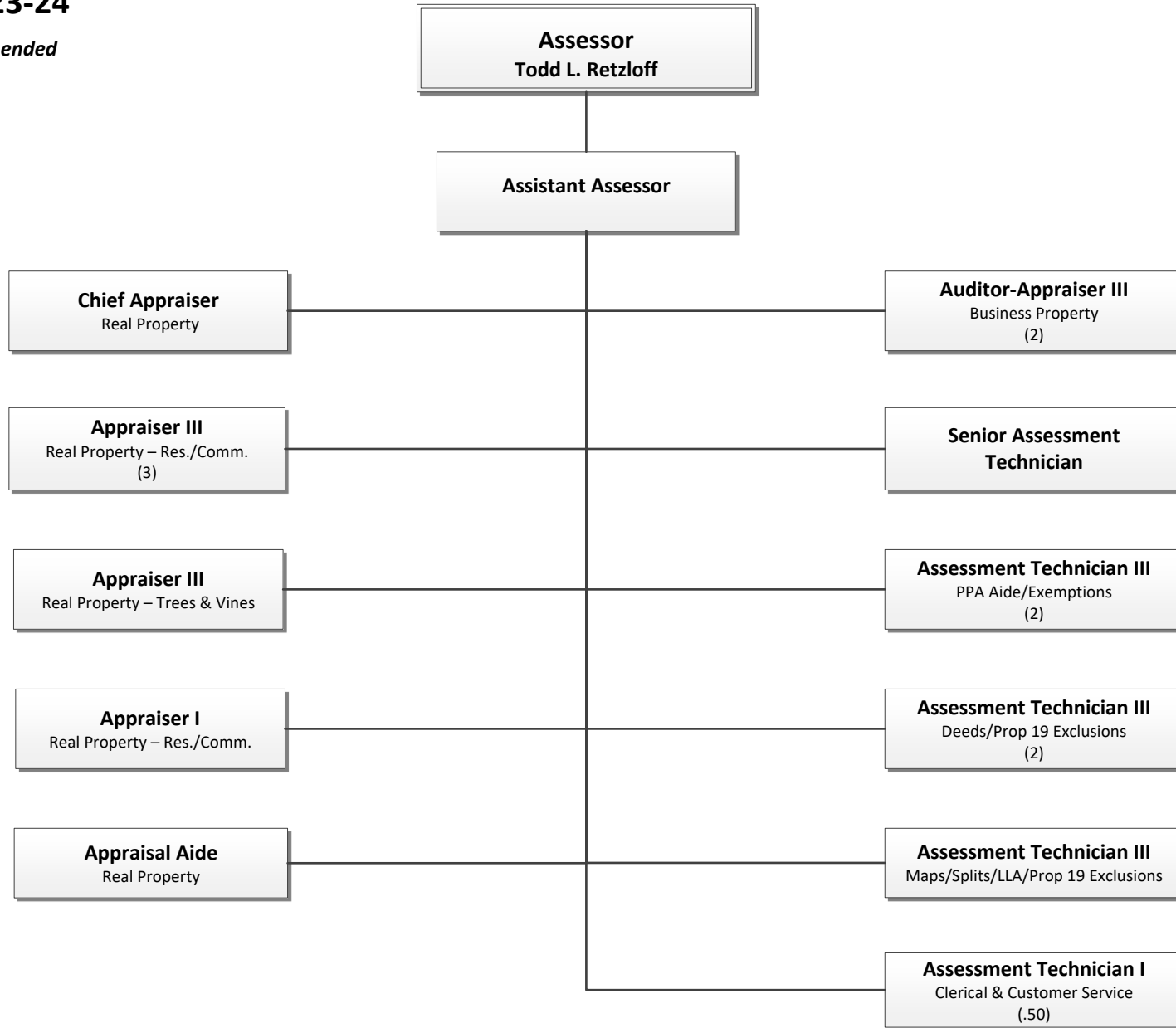
## Use of Fund Balance

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

This Page Left Intentionally Blank

**Assessor  
FY 2023-24**

*Recommended*



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1201</b>	
Unit Title: <b>AUDITOR-CONTROLLER</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/11/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,202,782	1,005,004	1,600,315	1,753,608	9.6
SERVICES AND SUPPLIES	315,512	266,149	452,345	408,243	-9.7
OTHER CHARGES	100	150	0	0	0.0
INTRAFUND TRANSFERS	615	0	0	0	0.0
OTHER FINANCING USES	8,820	13,361	14,114	14,816	5.0
<b>NET BUDGET</b>	<b>1,527,829</b>	<b>1,284,664</b>	<b>2,066,774</b>	<b>2,176,667</b>	<b>5.3</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	3,014	0	0	0	0.0
CHARGES FOR SERVICES	77,253	48,965	66,300	68,300	3.0
MISCELLANEOUS REVENUES	7,486	6,233	7,700	8,000	3.9
<b>TOTAL OTHER REVENUE</b>	<b>87,753</b>	<b>55,198</b>	<b>74,000</b>	<b>76,300</b>	<b>3.1</b>
<b>UNREIMBURSED COSTS</b>	<b>1,440,076</b>	<b>1,229,466</b>	<b>1,992,774</b>	<b>2,100,367</b>	<b>5.4</b>
<b>ALLOCATED POSITIONS</b>	<b>12.45</b>	<b>13.90</b>	<b>12.90</b>	<b>13.90</b>	<b>7.8</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 annual 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. 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 2022-23 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 the purchasing card (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 financial personnel in other departments to increase accounting knowledge and skills used and to provide for consistent accounting processes throughout the County. This also includes mid-year financial review assistance and year-end meetings with the department heads.
- Launched a new property tax system and improved reporting with streamlined processes for property tax accounting.
- Implemented new accounting standard related to leases

### **FY 2023-24 Goals**

- Streamline the processes for lease accounting in accordance to GASB 96
- 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 Workday Enterprise Resource Planning (ERP) system
- Update cash handling and procedures manual
- Properly account for all interfund/intrafund activity
- Update the Travel Policy



## Major Budget Changes

### Salaries & Benefits

- \$94,919 Increase due to 1.0 FTE Limited Term Accounting Technician I/II position added during FY 2022-23 for Workday ERP project support
- \$108,374 Increase due to negotiated salaries and benefits
- (\$50,000) Increase in Salary Savings factor (show as decrease of costs) due to normal vacancy rate

### Service and Supplies

- (\$52,541) Decrease in ISF IT Services charges as provided by IT Department

## Recommended Budget

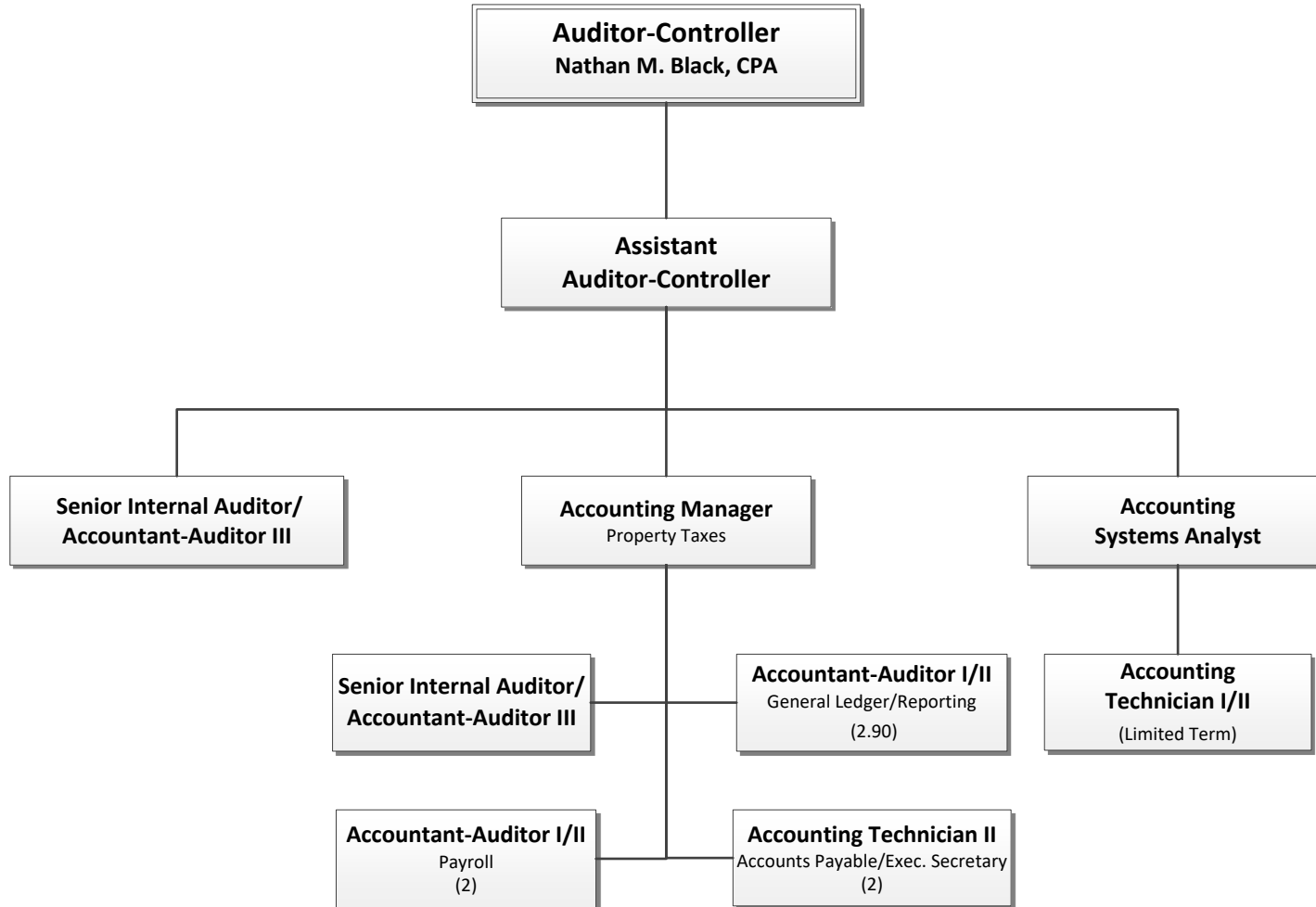
Total appropriations are recommended at \$2,176,667, an increase of \$109,893 (5.3%) over the FY 2022-23 Adopted Budget. The primary increase is due to additional staff needs for the Workday project support and negotiated salaries increase. The General Fund provides 96.4% of financing for this budget 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).

## 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 2023-24

*Recommended*



# Board of Supervisors (1-101)

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>1101</b>	
Unit Title: <b>BOARD OF SUPERVISORS</b>					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	380,768	325,763	494,613	383,654	-22.4
SERVICES AND SUPPLIES	226,993	150,005	233,353	236,246	1.2
INTRAFUND TRANSFERS	1,372	0	0	0	0.0
OTHER FINANCING USES	8,895	9,555	9,701	10,420	7.4
NET BUDGET	618,028	485,323	737,667	630,320	-14.6
<b>UNREIMBURSED COSTS</b>	618,028	485,323	737,667	630,320	-14.6
<b>ALLOCATED POSITIONS</b>	6.00	6.10	6.00	6.10	1.7

*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. A 0.10 FTE Principal Analyst position is allocated to this department from the County Administrator's budget (Dept. 1-102) to provide additional support to the Board.

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, 2022 through June 30, 2023, Supervisors will have acted on more than 500 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 Board of Supervisors 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)

---

## Goals & Accomplishments

Among the many actions taken in FY 2022-23, the Board:

- Placed a measure on the November 2022 ballot asking voters whether to establish a one cent sales tax for general fund expenditures, the majority of which are for public safety functions. Despite extensive outreach explaining the limitations on the County's financial resources and sustainability, the measure was narrowly rejected by voters.
- Authorized the use of up to \$1.3 million in one-time federal American Rescue Plan Act funding to stabilize services and positions in County Service Area F (Sutter County Fire) through June 30, 2024.
- Created a revenue ad hoc committee to consider a joint ballot measure to seek local government funding for the County of Sutter, the City of Yuba City, and the City of Live Oak.
- Approved a successful application for a grant of \$383,000 from the California Department of Natural Resources to develop a permanent exhibit on flooding, and a successful application for a grant from the California Humanities of \$25,000 for a permanent exhibit on the African-American experience in the Sutter County region.
- Provided a letter of support for a grant application by Adventist Health/Rideout to convert the former Fremont Hospital into a multi-purpose medical campus with an emphasis on behavioral health and other issues that impact homelessness.
- Declared a local state of emergency in advance of a months-long series of atmospheric river events.
- Approved an agreement with the U.S. Army Corps of Engineers to add a native American plant garden at the Sutter County Museum.
- Supported the application of Yuba-Sutter Transit for a grant to help fund the Next Generation Zero Emission Transit Facility.
- Approved a contribution of up to \$30,000 to the Sutter County Resource Conservation District to hire a grant writer to submit an application for a \$1.5 million planning grant for development of a parkway along the Feather River south of the County's boat dock at Yuba City.
- Approved a \$2.5 million consulting contract to implement Workday enterprise resource planning software countywide, and a subscription through July 2037 in the amount of \$8.9 million to update the County's payroll, purchasing, human resources, project, and accounting systems, eliminating myriad manual processes and improving efficiency.
- Approved the purchase of body cameras and car camera and other related equipment for the Sheriff's Office for \$860,000.
- Approved an update of the Sutter County Code of Ordinances related to Emergency Organization and Functions.

# Board of Supervisors (1-101)

---

## Major Budget Changes

### Salaries & Benefits

- (\$110,959) Decrease in salaries and related benefits by holding the Board Aide position vacant for savings; County Administrative Office staff and Clerk of the Board provide backup coverage

## Recommended Budget

Appropriations in this budget are recommended at \$630,320, a decrease of \$107,347 (-14.6%) over the FY 2022-23 Adopted Budget. The General Fund provides 100% of the funding for this budget unit.

## Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0001 - GENERAL				Dept: 1102	
Unit Title: COUNTY ADMINISTRATOR					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/12/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,282,255	1,150,914	1,316,036	1,617,551	22.9
SERVICES AND SUPPLIES	96,719	61,735	120,195	112,668	-6.3
OTHER CHARGES	25	25	0	0	0.0
INTRAFUND TRANSFERS	484	0	0	0	0.0
OTHER FINANCING USES	7,504	8,016	8,130	8,768	7.8
NET BUDGET	1,386,987	1,220,690	1,444,361	1,738,987	20.4
<b>REVENUE</b>					
TOTAL OTHER REVENUE	0	0	0	0	0.0
<b>UNREIMBURSED COSTS</b>	1,386,987	1,220,690	1,444,361	1,738,987	20.4
<b>ALLOCATED POSITIONS</b>	5.80	6.90	6.00	6.90	15.0

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

## Mission / Program Discussion

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

## Accomplishments & Goals

### FY 2022-23 Accomplishments:

- Entered into agreements and began implementation of Workday Enterprise Resource Planning (ERP) system to replace multiple county human resources and financial/procurement/payroll systems and manual processes.
- Conducted numerous community meetings throughout the County to provide information about Sutter County’s challenges to continue providing high quality services.

- Continued to administer the American Rescue Plan Act (ARPA) program for Sutter County, providing \$18.8 million for County and community needs.
- Recommended and received Board of Supervisors' authorization to use more than \$1.3 million in ARPA funds to stabilize County Service Area F fire operations through June 30, 2024 while awaiting grant application and other funding results.
- Increased General Reserve to \$2.6 million and Budget Stabilization Account to \$1.5 million, an increase of \$3 million (272%) to the County's reserves in the past three years.
- Completed the remodel of the second level of 1160 Civic Center Boulevard for use by Auditor-Controller's Office and Treasurer-Tax Collector's Office and completed relocation of these two departments in December 2022 and January 2023.
- Successfully hired a qualified Health and Human Services Director to lead the largest County department with over 570 full time positions and a budget of over \$140 million.

#### **Goals for FY 2023-24:**

- Complete the Surplus Land Act process on multiple County-owned properties to allow more flexible use or sale of surplus land and buildings.
- Bring options for economic development activities including programs and/or position(s) to increase commerce in the developable areas in the unincorporated areas of Sutter County, including Sutter Pointe.
- Continue to work with Yuba County, Live Oak, Marysville, Wheatland and Yuba City to positively impact homelessness within the bi-county area while assessing the local impact from the Community Assistance, Recovery, and Empowerment Act (CARE Court) and other state initiatives on local services and financial stability.

## **Major Budget Changes**

### **Salaries & Benefits**

- \$301,515 Increase due to salary and benefits for an additional Principal Analyst position added for Workday ERP conversion, as well as management salary and associated benefit increases approved by the Board of Supervisors on May 9, 2023

### **Services & Supplies**

- (\$7,527) Decrease due to reductions in multiple accounts for budget savings

## **Recommended Budget**

Recommended appropriations are \$1,738,987, an increase of \$294,626 (20.4%) compared to the FY 2022-23 Adopted Budget. This is mainly due to increases in salary and benefit cost for a Principal Analyst position added to provide support through the Workday ERP conversion project, which will continue at least through FY 2023-24, as well as salary and associated benefit increases from cost of living and equity adjustments approved for unrepresented staff by the Board of Supervisors on May 9, 2023. A portion of the cost for this budget is recovered through the annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

## **Use of Fund Balance**

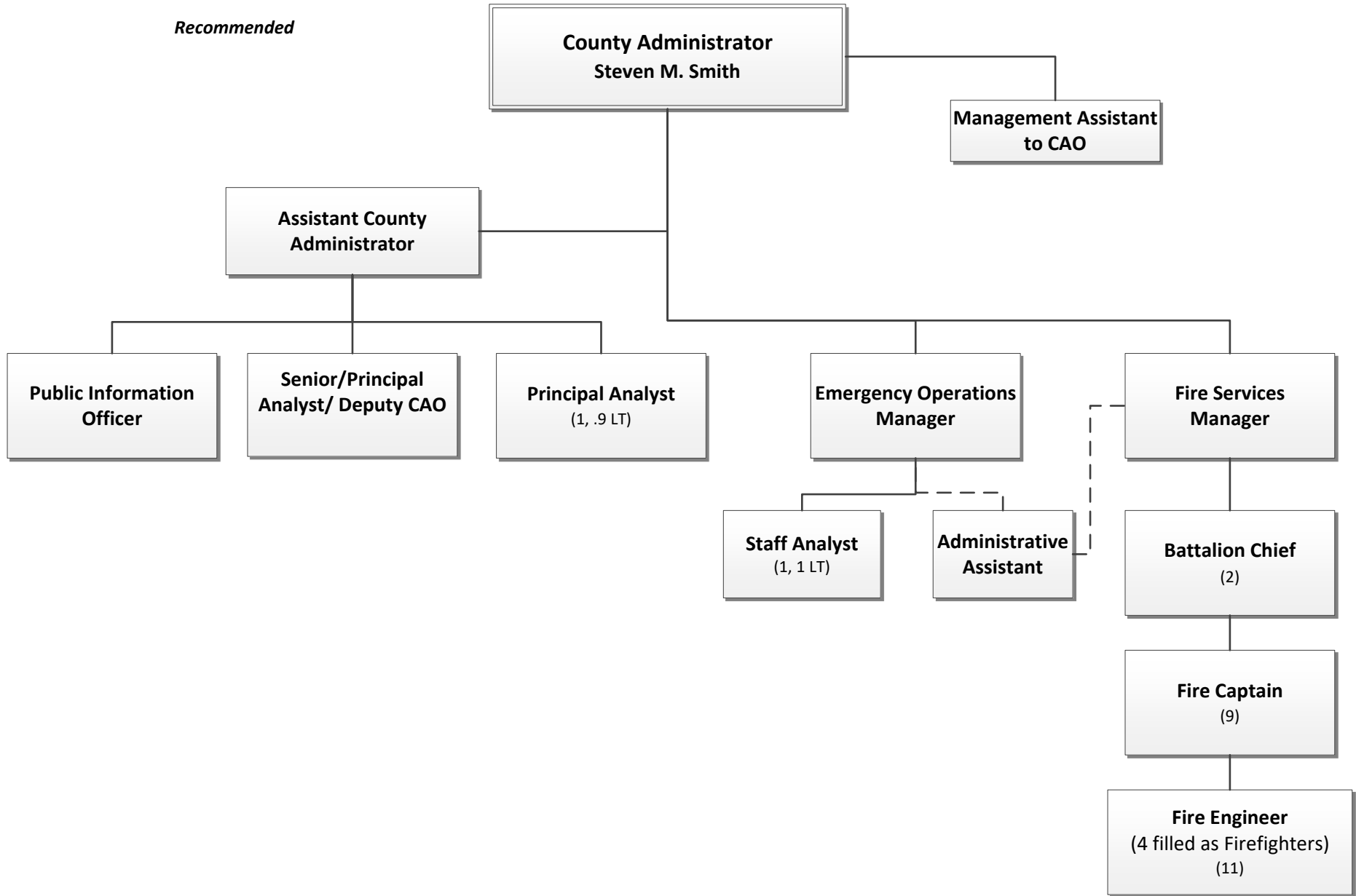
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.



This Page Left Intentionally Blank

# County Administrative Office FY 2023-24

*Recommended*



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

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0001 - GENERAL					
Unit Title: NON-DEPARTMENTAL EXPENSES					Dept: 1103
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/12/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	442,019	454,898	613,108	563,213	-8.1
OTHER CHARGES	134,488	1,208,383	1,214,000	1,214,000	0.0
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	196	9,160	9,257	355	-96.2
NET BUDGET	<u>571,703</u>	<u>1,672,441</u>	<u>1,836,365</u>	<u>1,777,568</u>	<u>-3.2</u>
<b>REVENUE</b>					
CHARGES FOR SERVICES	39,251	0	44,379	47,510	7.1
OTHER FINANCING SOURCES	7,384	0	0	0	0.0
TOTAL OTHER REVENUE	<u>46,635</u>	<u>0</u>	<u>44,379</u>	<u>47,510</u>	<u>7.1</u>
<b>UNREIMBURSED COSTS</b>	525,068	1,672,441	1,791,986	1,730,058	-3.5
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

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

## Purpose / Program Discussion

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

This budget unit also includes \$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

- (\$100,000) Decrease in Professional Services to more closely align with actual expenditures

## Recommended Budget

Recommended appropriations total \$1,777,568, a decrease of \$58,797 (-3.2%) compared to the FY 2022-23 Adopted Budget. The General Fund provides 97.3% of the financing for this budget unit and has decreased by \$61,928 (-3.5%) compared to FY 2022-23. 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 \$200,000, consistent with a reduction of \$100,000 from the FY 2022-23 Adopted Budget but consistent with current spending. 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, 2023 was \$6,819,598. Due to high market volatility, the current year investment return is 0.19%. 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 4.51%. 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, 2023 is \$384,487 with a year-to-date investment return of 0.21%. Again, this is a long-range strategy, and the investment returns are expected to rise in future years.

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 2023-2024</b>					
Fund: 0001 - GENERAL				Dept: 1209	
Unit Title: GENERAL REVENUES					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/17/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	53,466	19,846	9,648	24,000	148.8
INTRAFUND TRANSFERS	-632,922	-381,462	-762,923	-843,885	10.6
PROVISIONS FOR CONTINGENCIES	0	0	532,078	0	-100.0
INCREASES IN RESERVES	0	0	1,000,000	1,000,000	0.0
OTHER FINANCING USES	3,243,407	1,664,534	2,179,707	542,142	-75.1
NET BUDGET	2,663,951	1,302,918	2,958,510	722,257	-75.6
<b>REVENUE</b>					
TAXES	37,743,897	18,636,268	37,093,145	39,232,106	5.8
LICENSES, PERMITS, FRANCHISES	1,846,855	2,378,153	1,600,000	2,200,000	37.5
FINES, FORFEITURES, PENALTIES	69,075	29,718	35,450	38,650	9.0
REVENUE USE MONEY PROPERTY	-340,275	2,162,386	1,031,480	1,224,240	18.7
INTERGOVERNMENTAL REVENUES	188,741	67,791	213,882	235,056	9.9
CHARGES FOR SERVICES	7,614,949	3,057,687	6,710,857	7,123,580	6.2
MISCELLANEOUS REVENUES	796,335	294,811	600,000	500,000	-16.7
OTHER FINANCING SOURCES	961,170	125,000	739,050	0	-100.0
CANCELLATION OF OBLIGATED FB	0	0	1,248,702	1,676,065	34.2
UNDESIGNATED FUND BALANCE	8,289,437	11,278,880	12,281,331	11,543,286	-6.0
TOTAL OTHER REVENUE	57,170,184	38,030,694	61,553,897	63,772,983	3.6
<b>UNREIMBURSED COSTS</b>	-54,506,233	-36,727,776	-58,595,387	-63,050,726	7.6
<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

- \$80,962 Increase in Intrafund Overhead charges (shown as a negative expenditure) due to changes in the County's Annual Cost Plan

### Other Financing Uses

- (\$1,637,565) Decrease in planned capital projects funded by the General Fund as detailed in the Capital Projects budgets (Fund 0016)

### Revenues

- \$974,374 Increase in overall Property Tax revenues
- \$800,000 Increase in Property Tax in Lieu of Vehicle License Fees
- \$394,587 Increase in Sales Tax per estimates from HdL Sales Tax Consultants
- \$600,000 Increase in Franchises to be consistent with current year projections
- \$145,465 Increase in Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies
- \$427,363 Increase in use of Committed Fund Balance for the final year of a Property Tax-related adjustment, completion of the Permit Fee Rebate Program from FY 2021-22 and General Fund commitment for capital projects

## Program Discussion & Recommended Budget

The estimated revenues in the General Revenue budget (including Intrafund revenue, but not including use of Unassigned and Committed fund balance) is \$50,590,632, which is an increase of \$2,566,768 (5.3%) compared to the FY 2022-23 Adopted Budget. Appropriations in this budget, which are a combination of operating transfers out, increases in reserves, and a negative appropriation for cost plan revenue total \$722,257, a \$2,236,253 decrease (-75.5%) from the FY 2022-23 Adopted Budget. Net General Fund available for appropriation is \$63,087,726, a \$4,492,339 increase (7.7%) increase. The increase is largely attributed to elimination of some General Fund capital projects.

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 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

# County Administrative Office General Revenues (1-209)

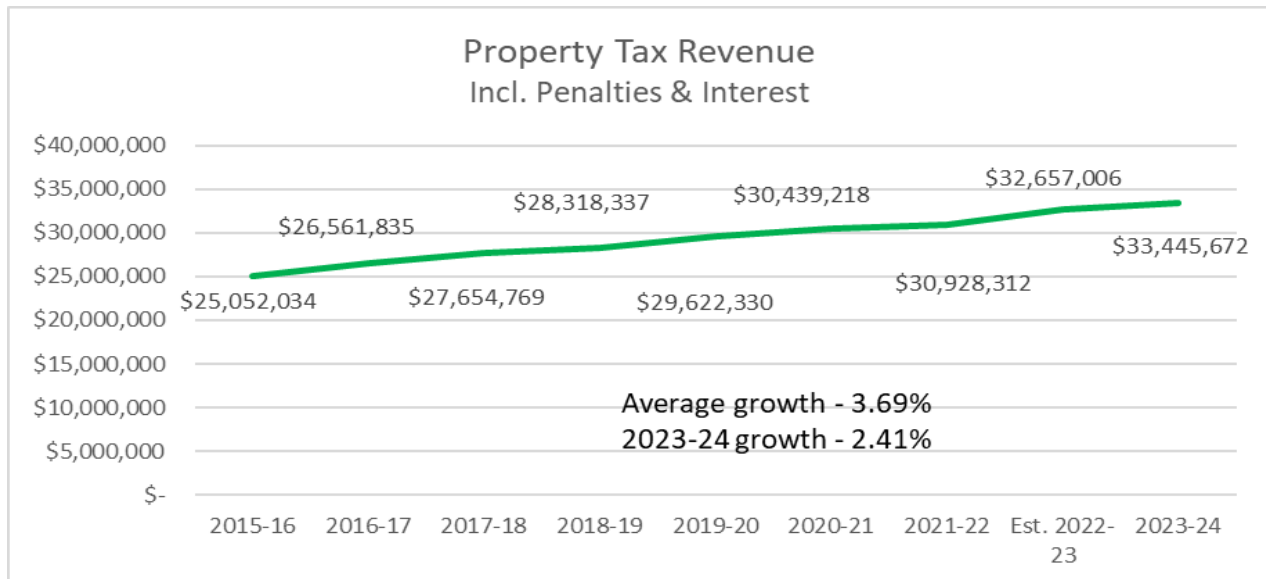
Steven M. Smith,  
County Administrator

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

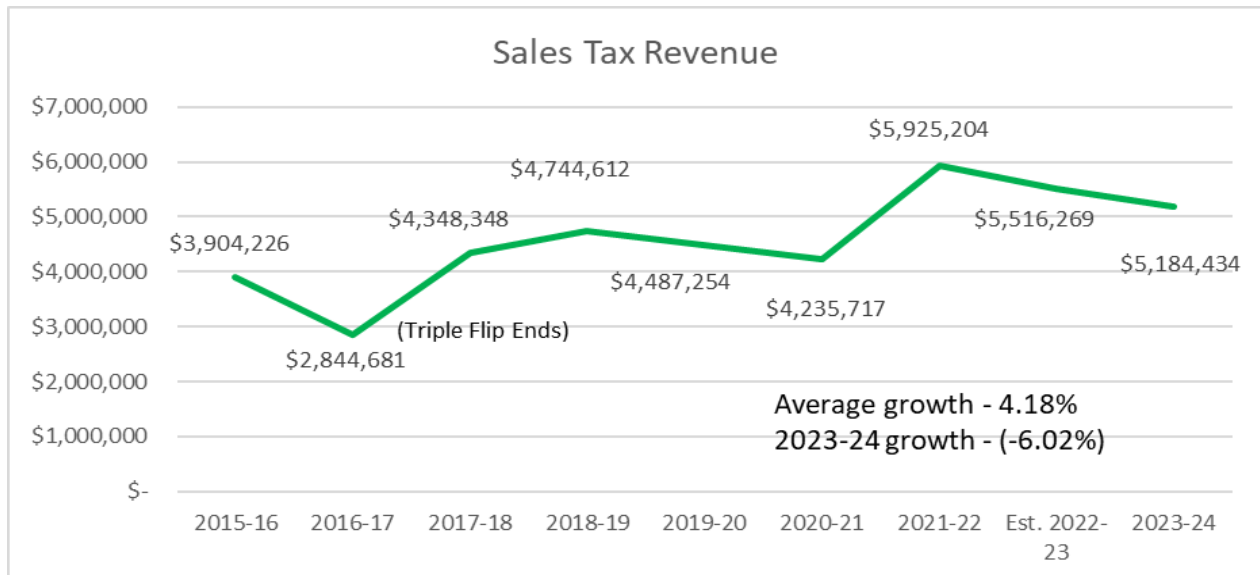
For FY 2023-24, property tax revenues (including current secured, current supplemental, current unsecured, prior unsecured and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$33.45 million. Despite the reduction of \$770,328 in Secured Property Tax from the three-year payback of over allocated Property Taxes from prior years, overall Property Tax revenue is expected to grow by \$788,666 (2.41%) from projected FY 2022-23 revenue and by \$1,774,374 (5.6%) from the FY 2022-23 Adopted Budget. 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 \$500,000 in the budget year, a decrease of \$320,000 (-3.9%) from the FY 2022-23 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 2022-23 and FY 2023-24, 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 decline in FY 2022-23 and FY 2023-24 due to an overall softening in the economy and a reduction in gasoline prices from a year ago. Since FY 2019-20, the County benefitted from an increase in online sales where taxes went into the County’s pool based on delivery address. Beginning in FY 2020-21, a major online retailer changed the way it accounts for sales tax collected and now allocates to the jurisdiction where distribution centers are located when the distribution center is in California. 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

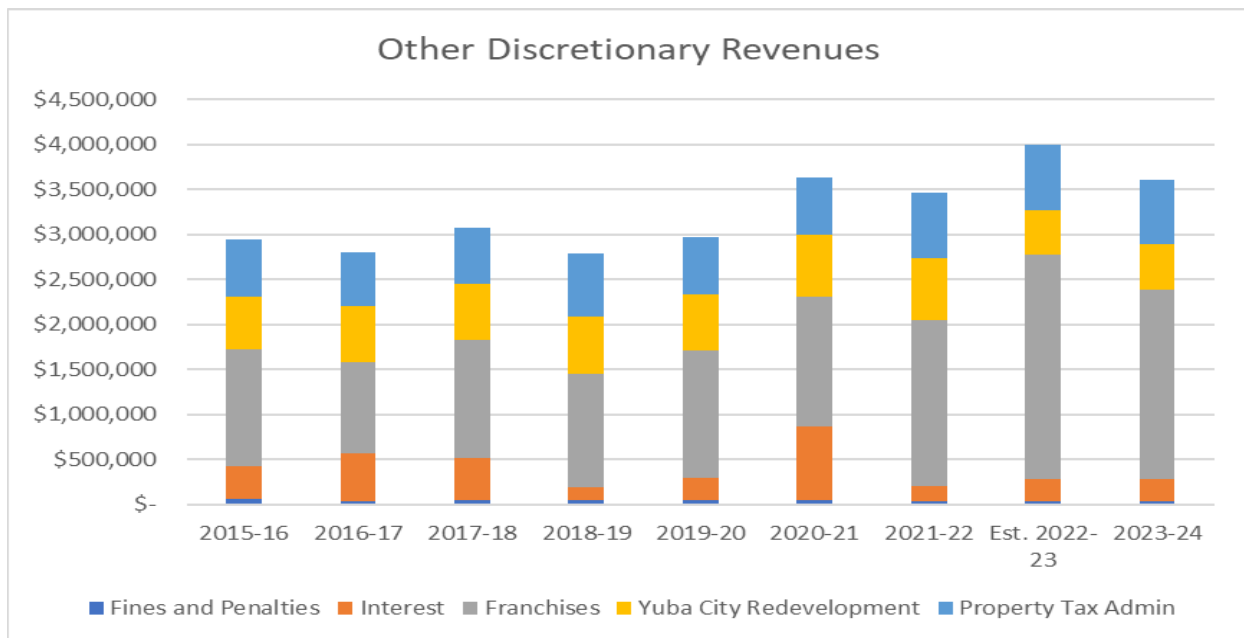
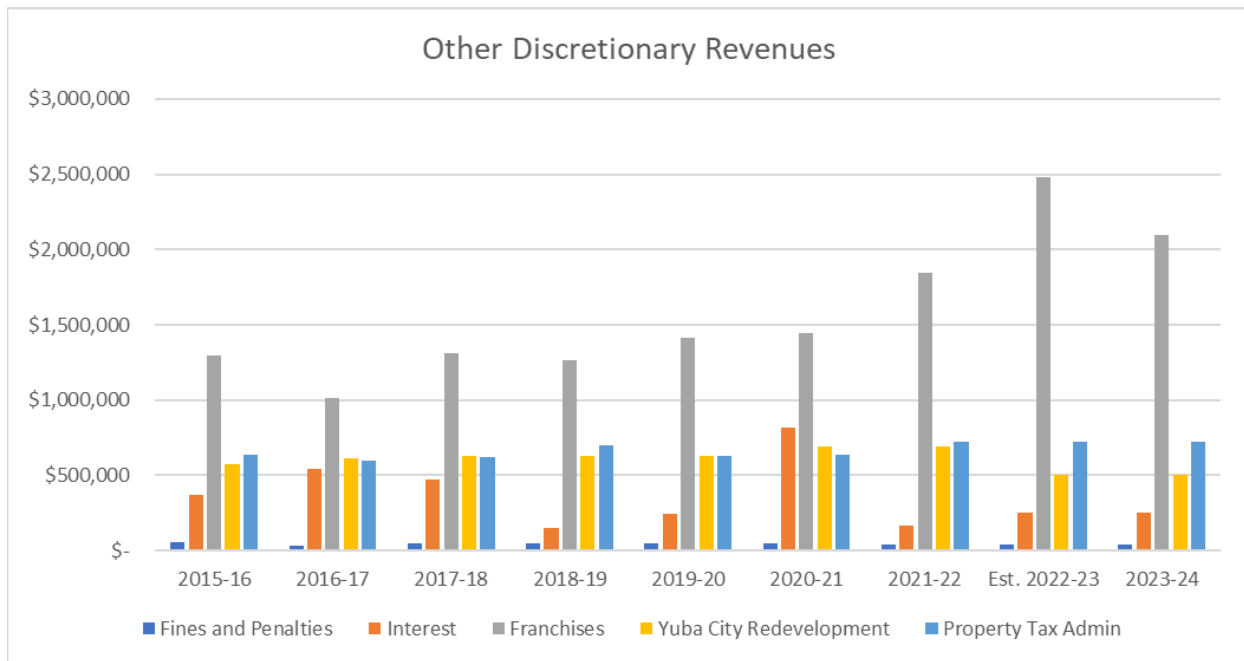
The County receives a share of Court fines and penalties, which have declined significantly over the past several years. Total Fines and Penalties revenue for FY 2023-24 is projected at \$38,450, a slight increase from the FY 2022-23 Adopted Budget, but reflective of actual revenues received.

Interest revenue has increased somewhat over the past year. Interest revenue is projected at \$250,000 for FY 2023-24, an increase of \$140,000 over the FY 2022-23 Adopted budget, indicative of higher interest rates as well as the County's stronger cash position due to increases in reserves over the past several years.

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 increased in FY 2022-23. Total franchise fee revenue is budgeted at \$2.2 million, an increase of \$600,000 over the FY 2022-23 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 but are projected to decline in FY 2022-23 by \$100,000. For FY 2023-24, the County expects to receive \$500,000 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 \$565,000 in the budget year, approximately the same amount that was received in FY 2015-16.

Together, these revenue sources are expected to generate approximately \$4.4 million in additional discretionary revenue to the County in FY 2023-24. 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 one project in FY 2023-24.

- \$542,142 Transfer for the Workday Enterprise Resource Planning (ERP) implementation, funded by cancellation of fund balance in the General Fund committed for Capital Projects.

# County Administrative Office

## General Revenues (1-209)

Steven M. Smith,  
County Administrator

Appropriations also include increases to reserves as directed by a Board-adopted administrative policy and include:

- \$500,000 Increase to the General Reserve, bringing the total to \$3.1 million
- \$500,000 Increase to the Budget Stabilization reserve, bringing the total to \$2.0 million

## Use of Fund Balance

The estimated available unassigned Fund Balance for the budget year is \$11,543,286, which is a decrease of \$738,045 million from the FY 2021-22 ending Unassigned Fund Balance, but only slightly below the \$11,735,573 included in the FY 2022-23 Recommended Budget. This represents carry-forward monies generated from ongoing County operations in FY 2022-23, which is used to fund ongoing County expenditures in FY 2023-24. The carry-over fund balance is generated by savings in the current year. For FY 2022-23, this savings was largely due to a high vacancy level in positions funded by the General Fund. With improving vacancy rates in law enforcement and other public safety positions, this level of carryover is not anticipated in future years.

The FY 2022-23 budget includes cancellation of \$1,676,065 in fund balance. Of this amount, \$770,328 is from the General Fund commitment to offset the Property Tax adjustment. With use of this in FY 2023-24, the committed fund balance will be completely exhausted, but, at the same time, the payback of funds due to the property tax error will be paid off as well. This was the intended use of the commitment, which was established in FY 2021-22 to mitigate the impact in FY 2022-23 and FY 2023-24. Another \$363,595 is residual fund balance that was committed to support a two-year permit fee rebate program. With the program ended, it is appropriate to cancel this fund balance to make the revenue available for appropriation in FY 2023-24. Finally, \$542,142 is proposed to be canceled from the General Fund commitment for capital projects to support the FY 2023-24 cost of the Workday ERP conversion. The conversion is expected to be completed by June 30, 2024.

It is important to note that the actual available Fund Balance will not be known until the financial books of the County are closed by the Auditor-Controller's Office, and it is likely that the actual fund balance will differ from what is included in this recommendation. At this time, it is anticipated that any change in Fund Balance available that results from the closing of the County books at year-end will be adjusted to increase Unassigned Fund Balance in the General Fund. If significantly less revenue is received than anticipated, staff will return to the Board of Supervisors with revised recommendations. If more revenue is received, it should be allocated to Committed for Capital Projects in accordance with County Administrative Policy #504 – *Budget and Financial Management*. This policy states that residual revenue should be used to augment reserves and to address long-term liabilities, namely pension and Other Post-Employment Benefits (OPEB). Increases in the General Reserve (\$500,000), Budget Stabilization Reserve (\$500,000), Pension Prefunding Contribution (\$1,000,000) and OPEB Prefunding Contribution (\$100,000) have already been included in the FY 2022-23 Recommended Budget using available resources.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>					Dept: <b>9900</b>
Unit Title: <b>CONTINGENCY</b>					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
PROVISIONS FOR CONTINGENCIES	0	0	1,440,369	1,400,000	-2.8
OTHER FINANCING USES	84,537	0	0	0	0.0
<b>NET BUDGET</b>	<b>84,537</b>	<b>0</b>	<b>1,440,369</b>	<b>1,400,000</b>	<b>-2.8</b>
<b>UNREIMBURSED COSTS</b>	<b>84,537</b>	<b>0</b>	<b>1,440,369</b>	<b>1,400,000</b>	<b>-2.8</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-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 \$1,400,000 represents approximately 1.7% of recommended total General Fund appropriations (excluding the Contingency and increases to the General Reserve and Budget Stabilization Reserve). This is a decrease of \$40,369 over the FY 2022-23 Adopted Budget, but only because the FY 2022-23 budget was increased by \$240,369 due to the elimination of a position and vehicle during Budget Hearings. The appropriation 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 2022-23, a total of \$277,316 is anticipated to be spent from contingency for any additional needs prior to the close of the current fiscal year. For FY 2022-23 uses of the Appropriation for Contingency included budgeting for a shortfall in Unassigned Fund Balance in the General Fund (\$119,920), re-budget of backordered items from the FY 2021-22 Emergency Services budget (\$9,600), and a contribution to the Sutter County Resource Conservation District for a contract for a grant writer to secure funds for the Feather River Parkway project (\$30,000).

## **Recommended Budget**

The FY 2023-24 Appropriation for Contingency is recommended at \$1,400,000, a decrease of \$40,369 (-2.8%) from the FY 2022-23 Adopted Budget, but an increase of \$200,000 (16.7%) from the FY 2022-23 Recommended 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 2023-2024</b>					
Fund: <b>0015 - PUBLIC SAFETY</b>				Dept: <b>2401</b>	
Unit Title: <b>EMERGENCY SERVICES</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	380,323	316,799	428,180	559,207	30.6
SERVICES AND SUPPLIES	527,126	271,240	256,724	350,630	36.6
OTHER CHARGES	88,895	12,210	24,470	29,578	20.9
CAPITAL ASSETS	73,697	107,994	0	0	0.0
INTRAFUND TRANSFERS	-3,004	0	-3,000	-3,000	0.0
OTHER FINANCING USES	14,398	8,306	2,424	2,876	18.6
<b>NET BUDGET</b>	<b>1,081,435</b>	<b>716,549</b>	<b>708,798</b>	<b>939,291</b>	<b>32.5</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	548,289	258,815	145,344	365,787	151.7
CHARGES FOR SERVICES	105,785	16,389	92,000	92,000	0.0
MISCELLANEOUS REVENUES	1,304	668	0	750	100.0
<b>TOTAL OTHER REVENUE</b>	<b>655,378</b>	<b>275,872</b>	<b>237,344</b>	<b>458,537</b>	<b>93.2</b>
<b>UNREIMBURSED COSTS</b>	<b>426,057</b>	<b>440,677</b>	<b>471,454</b>	<b>480,754</b>	<b>2.0</b>
<b>ALLOCATED POSITIONS</b>	<b>2.20</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>33.3</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 2023-24, 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 complies 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 2022-23 Accomplishments:**

- OEM did a complete rewrite of the Emergency Operations Plan and brought County Code Chapter 500 up to date with current federal and state guidance and regulations.
- Assisted Sutter County Fire Department and the Sheriff's Office with several local incidents.
- Upgraded the audio and visual technology in the Emergency Operations Center including flat screen TVs, wireless microphones, and a video conferencing system.

## **Major Budget Changes**

### **Salary & Benefits**

- \$117,279 Increase due to addition of 1.0 FTE limited term Staff Analyst position

### **Services and Supplies**

- \$33,500 Increase in Software License & Maintenance due to renewal of Code Red software
- \$55,821 Increase in Professional/Specialized Services funded through grants

### **Revenues**

- \$175,000 Increase due to the FY2022 Fire Safe Grant
- \$39,705 Increase due to FY2021 Homeland Security Grant Program

## **Recommended Budget**

Recommended appropriations are \$939,291, which is an increase of \$230,493 (32.5%) compared to the FY 2022-23 Adopted Budget. The General Fund provides \$480,754 (51.2%) of the financing for this budget unit, which is an increase of \$9,300 (2.0%) compared the FY 2022-23 Adopted Budget.

The following position changes are recommended effective July 1, 2023, and will be funded by grant funds:

- \$117,096 Addition of 1.0 FTE Staff Analyst-LT position funded by FY2022 Fire Safe Grant

## **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 2023-2024</b>					
Fund: <b>0015 - PUBLIC SAFETY</b>					
Unit Title: <b>FIRE SERVICES ADMINISTRATION</b>					Dept: <b>2402</b>
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/22/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	236,769	245,233	244,411	282,102	15.4
SERVICES AND SUPPLIES	49,575	29,355	64,963	60,709	-6.5
OTHER CHARGES	24,513	2,914	5,827	5,480	-6.0
INTRAFUND TRANSFERS	3,004	0	3,000	3,000	0.0
OTHER FINANCING USES	468	812	1,048	1,071	2.2
NET BUDGET	314,329	278,314	319,249	352,362	10.4
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	990	1,465	0	0	0.0
CHARGES FOR SERVICES	51,695	20,811	27,500	27,500	0.0
MISCELLANEOUS REVENUES	642	1,850	0	750	100.0
OTHER FINANCING SOURCES	0	14,809	13,780	0	-100.0
TOTAL OTHER REVENUE	53,327	38,935	41,280	28,250	-31.6
<b>UNREIMBURSED COSTS</b>	261,002	239,379	277,969	324,112	16.6
<b>ALLOCATED POSITIONS</b>	1.00	1.00	1.00	1.00	0.0

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

## Mission / Program Discussion

Fire Services Administration is responsible for coordinating and administering the County’s fire protection programs and the activities of three County Service Areas (CSAs) for which the Board of Supervisors is the governing board. CSAs provide fire protection from seven 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. The Fire Chief will continue to be the Administrative Chief of the Yuba Sutter Hazardous Materials Team and represent the team during statewide incidents and trainings. In FY 2023-24, 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 Siskiyou, Humboldt, Butte, Yuba, and Placer counties during the 2022-23 Fire Season.

## Major Budget Changes

### Salaries and Benefits

- \$37,691 Increase in negotiated salaries and related benefits

### Services and Supplies

- (\$14,912) Decrease in ISF IT Services Used
- \$10,785 Increase in ISF Property/General Premium

### Revenues

- (\$13,780) Remove Operating Transfer In to cover Essential Worker Pay

## Recommended Budget

Appropriations are recommended at \$352,362, which is an increase of \$33,113 (10.4%) over the FY 2022-23 Adopted Budget. The General Fund provides \$324,112 (92.0%) of the financing for this budget unit, which is an increase of \$46,143 (16.6%) over the FY 2022-23 Adopted Budget.

## 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 2023-2024</b>					
Fund: <b>0305 - COUNTY SERVICE AREA F</b>					
Unit Title: <b>COUNTY SERVICE AREA F</b>					
				Dept: <b>0305</b>	
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	2,383,021	2,375,296	2,693,508	3,106,672	15.3
SERVICES AND SUPPLIES	1,151,724	1,104,217	1,100,579	985,622	-10.4
OTHER CHARGES	147,158	38,100	136,257	131,607	-3.4
CAPITAL ASSETS	75,127	43,259	0	0	0.0
OTHER FINANCING USES	29,288	30,302	30,301	32,690	7.9
NET BUDGET	3,786,318	3,591,174	3,960,645	4,256,591	7.5
<b>REVENUE</b>					
TAXES	2,069,941	1,025,205	2,010,326	2,072,600	3.1
FINES, FORFEITURES, PENALTIES	9,799	20,100	7,000	15,000	114.3
REVENUE USE MONEY PROPERTY	-394	1,478	2,000	2,000	0.0
INTERGOVERNMENTAL REVENUES	335,056	40,634	172,251	17,186	-90.0
CHARGES FOR SERVICES	1,102,208	698,529	787,280	797,500	1.3
MISCELLANEOUS REVENUES	24,744	34,010	0	0	0.0
OTHER FINANCING SOURCES	834,845	175,724	862,148	1,325,000	53.7
CANCELLATION OF OBLIGATED FB	0	0	119,640	27,305	-77.2
TOTAL OTHER REVENUE	4,376,199	1,995,680	3,960,645	4,256,591	7.5
<b>UNREIMBURSED COSTS</b>	-589,881	1,595,494	0	0	0.0
<b>ALLOCATED POSITIONS</b>	24.00	23.00	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. Active personnel include two Battalion Chiefs, nine Captains, five Engineers, four Firefighters and seventeen 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.

CSA-F operates on a combination of revenues primarily from dedicated property taxes, the special fire tax approved by residents of CSA-F, mutual aid reimbursement, insurance cost recovery, and the contract with the City of Live Oak, which pays for operation of a station located in that city. Over time, the CSA-F revenues have not kept pace with the escalating cost of operating stations staffed with full time firefighters. In the past three years, the Board of Supervisors has used County General Fund, Coronavirus Aid, Relief and Economic Security (CARES) Act, and American Rescue Plan Act (ARPA) for one-time costs such as purchase of equipment (including fire engines), forgiveness of a construction loan to build the Sutter Fire Station, Essential Worker stipends, and, in FY 2022-23, to subsidize CSA-F's operating deficit of \$726,838. CSA-F previously applied for and received federal Staffing for Adequate Fire and Emergency Response (SAFER) grant funding that ran out at the end of February 2023. The Fire Chief, on behalf of CSA-F, applied for SAFER funding in the most recent grant period, but the grant was not awarded. The Chief will apply for new, four-year grant funding in the next round later this year, but CSA-F will not know if funds will be awarded until late 2023, and funding would not commence until Spring 2024. Without SAFER grant funding, ongoing revenue is insufficient to support the current service levels. And, even with SAFER grant funding, CSA-F does not have sufficient ongoing funding to meet all staffing, equipment, training, and facility needs into the future. CSA-F

## Accomplishments & Goals

During FY 2022-23, the Department responded to 1412 calls out of the Live Oak Station, 848 calls out of the Oswald Tudor Station, and 627 calls out of the Sutter Fire Station. Additionally, the Department responded to Mutual Aid requests in the State of Nevada, Butte, Shasta, Sonoma, Sierra, Plumas, and Tehama counties during the 2022 wildland fire season. 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. All career personnel are certified Emergency Medical Technicians with a defibrillator endorsement (EMT-1D) and a majority are Hazardous Materials Technicians or Specialists.

In FY 2023-24, the Department will continue to:

- Conduct 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

### Salaries & Benefits

- \$642,790 Increase in negotiated salary and related benefits to base pay and longevity pay
- (\$229,626) Decrease due to 2.0 FTE vacant Fire Engineer positions remaining unfunded

### Services & Supplies

- (\$153,828) Decrease in ISF Worker's Compensation Premium

### Revenue

- \$70,000 Increase in projected property tax revenue
- (\$155,851) Decrease due to FY 2018 SAFER grant ending
- \$462,852 Increase in Operating Transfer In from ARPA (O-269) up to \$1,325,000 in accordance with departmental need.

### Cancellation of Fund Balance

- (\$92,335) Cancellation of Fund Balance due to diminishing available funds

## Recommended Budget

Appropriations are recommended at \$4,256,591, which is an increase of \$295,946 (7.5%) over the FY 2022-23 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 not receive a funding allocation from the General Fund. On February 14, 2023, the Sutter County Board of Supervisors voted to provide one-time funds of up to \$1,325,000 from ARPA funds to stabilize staffing and services through June 30, 2024.

Tax revenue, including the Special Fire Tax, is not adequately growing to cover the ongoing costs of the Fire Department. Absent of new revenue, the Department will have to find additional revenue or 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 potentially increasing the cost of home/property insurance in those areas.

The Department must continue to un-fund two vacant Fire Engineer positions and will be applying for the 2022 FEMA SAFER grant for assistance with staffing.

## Use of Fund Balance

The CSA-F fund contains a Restricted Fund Balance in the amount of \$199,281 as of July 1, 2022. The recommended budget includes a cancellation of Obligated Fund Balance in the amount of \$93,454.

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0309 - CNTY SERVICE AREA C-E NICOLAUS</b>					
Unit Title: <b>CNTY SERVICE AREA C-E NICOLAUS</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	65,600	59,814	150,682	169,297	12.4
OTHER CHARGES	19,354	3,694	29,265	29,109	-0.5
INCREASES IN RESERVES	0	0	84,180	60,394	-28.3
NET BUDGET	84,954	63,508	264,127	258,800	-2.0
<b>REVENUE</b>					
TAXES	263,650	120,757	241,825	233,500	-3.4
REVENUE USE MONEY PROPERTY	-40,676	59,330	12,000	15,000	25.0
INTERGOVERNMENTAL REVENUES	2,459	97	2,302	2,300	-0.1
CHARGES FOR SERVICES	0	0	8,000	8,000	0.0
MISCELLANEOUS REVENUES	37,911	0	0	0	0.0
TOTAL OTHER REVENUE	263,344	180,184	264,127	258,800	-2.0
<b>UNREIMBURSED COSTS</b>	-178,390	-116,676	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 sixty-two 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.

CSA-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 10 Volunteer Fire Fighters. All personnel are trained in emergency care and cardiopulmonary resuscitation.

## Accomplishments & Goals

The Department responded to 281 calls for service in 2022. The East Nicolaus Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

## Major Budget Changes

### Services and Supplies

- \$18,615 Increase in Small Tools, Communication Equipment, and Computer Hardware

### Increases in Reserves

- (\$23,786) Decrease in the Contribution to Fund Balance

### Revenues

- (\$6,000) Decrease in Property Tax Current Secured

## Recommended Budget

Recommended appropriations are \$258,800, which is a decrease of \$5,327 (-2.0%) over FY 2022-23 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 \$1,107,306 as of July 1, 2022. It is estimated that the Restricted Fund Balance will remain the same on July 1, 2023.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0311 - CNTY SRVC AREA D-PLEASANT GROV					
Unit Title: CNTY SRVC AREA D-PLEASANT GROV					
					Dept: 0311
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	151,312	146,144	202,007	212,963	5.4
OTHER CHARGES	20,399	3,429	28,795	30,517	6.0
INCREASES IN RESERVES	0	0	88,652	35,820	-59.6
NET BUDGET	<u>171,711</u>	<u>149,573</u>	<u>319,454</u>	<u>279,300</u>	<u>-12.6</u>
<b>REVENUE</b>					
TAXES	318,945	146,424	296,609	256,500	-13.5
REVENUE USE MONEY PROPERTY	-47,032	69,107	12,000	12,000	0.0
INTERGOVERNMENTAL REVENUES	3,003	118	2,845	2,800	-1.6
CHARGES FOR SERVICES	43,209	0	8,000	8,000	0.0
MISCELLANEOUS REVENUES	135	0	0	0	0.0
TOTAL OTHER REVENUE	<u>318,260</u>	<u>215,649</u>	<u>319,454</u>	<u>279,300</u>	<u>-12.6</u>
<b>UNREIMBURSED COSTS</b>	-146,549	-66,076	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. CSA-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 14 Volunteer Fire Fighters. The service area encompasses approximately seventy-one 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 339 calls for service in 2022. The Pleasant Grove Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

## Expenditures

### Services and Supplies

- \$17,000 Increase in Communication Equipment, Computer Hardware and Small Tools
- \$10,800 Increase in Rents/Leases Structures/Ground and Transportation and Travel
- (\$18,188) Reduction in Worker's Comp Premium

### Increases in Reserves

- (\$52,382) Reduction of the Increase in Obligated Fund Balance

### Revenues

- (\$40,109) Decrease in projected Property Taxes

## Recommended Budget

Recommended appropriations are \$279,300, which is a decrease of \$40,154 (-12.6%) over FY 2022-23 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 \$1,278,663 as of July 1, 2022. It is estimated that the Restricted Fund Balance will remain the same at July 1, 2023.



**\*\*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 2023-24 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 will be on hold in FY 2023-24:

- **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.
- **1965 Live Oak Boulevard Homeless Shelter 1-814 - On Hold**  
More Capital Improvement as needed.
- **Behavioral Health Parking Lot - 1819 - On Hold**  
Due to Behavioral Health 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 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 and was budgeted to transfer back to the General Fund in FY 2022-23. If the refund is not received before the end of FY 2022-23, a budget adjustment the FY 2023-24 Recommended Budget will be made to include the transfer in FY 2023-24.

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

This project, which is managed by Yuba County on behalf of Tri-County Juvenile Rehabilitation Facilities, is anticipated to be completed in the summer of 2023. The Committed Fund Balance for Capital Projects – Juvenile Hall Construction is \$482,961.83 as of July 1, 2022, which is estimated to be sufficient to carry this project through to completion.

### **Workday Enterprise Resource Planning Software Implementation Project 1-820**

On July 26, 2022, the Board of Supervisors approved a Consulting Agreement with Workday, Inc., in the amount of \$2,500,000 for the period of July 28, 2022 through July 27, 2023, to implement Workday, Inc., Enterprise Resource Planning software. Workday will automate multiple processes that the County now does manually, including employee onboarding and benefit establishment, payroll time input and adjustments, verification of budget authority before expenditures are made, workflow to process documents such as personnel forms and expenditure claims, grants management, and much more.

The total appropriations approved in FY 2022-23 for the Capital Project Budget Unit 1-820, including software subscription, professional and specialized services for implementation, are \$4,139,114. The source for the project is from the General Fund committed fund balance for future capital projects.

It is expected the total spending for the project as of June 30, 2023, will be \$1,850,709. The remaining fund balance of \$2,288,435 plus additional transfer of \$542,142 from General Fund committed fund balance for future capital projects, will be used to fund the project in FY 2023-24. Total appropriations for the project in FY 2023-24 are recommended at \$2,830,577.

### **Social Services Facility Improvement Project 1-821**

This budget unit is established to account for multiple facility improvement projects among the Health Services Department's Social Services Branches. Total appropriations in FY 2023-24 are recommended at \$1,278,900, for the Children's Welfare Services relocation project. The project is expected to take multiple phases to be completed. Social Services provides the funding for this project, and there is no impact to the General Fund.

### **County Jail Facility Improvement Project(s) 1-822**

This new budget unit is established to account for multiple facility improvement projects in the County Jail. Total appropriations in FY 2023-24 are recommended at \$835,000 for two projects. The first is the continuation of the Sheriff Data Center project (C231800009) authorized under FY 2022-23 Budget Unit 1-800. With this project crossing multiple years, the \$480,000 will be

**County Administrative Office  
Capital Projects Fund (0016)**

*Steven M. Smith,  
County Administrator*

transferred to Committed Fund Balance (31265) in budget Unit 1-822 to continue this project in FY 2023-24. The second project is to update the conduit at the Jail. The County Jail has been unable to move forward with the Community Corrections Partnership (CCP) approved Jail Television/Communications System as the existing conduit within the Jail is at maximum capacity. The cable installer is unable to fit any new cabling through the conduit for any projects relying on network cables. Sutter County IT has advised to build a new 3-inch conduit that would fully support the TV project and allow room for future growth. This project is approved by the Community Corrections Partnership (CCP) to be funded with Public Safety Realignment funds in the amount of \$355,000.

**Use of Fund Balances**

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

- Project 1-820, Workday ERP: cancellation of Fund Balance of \$2,288,435
- Project 1-822, for Sheriff Data Center Project: cancellation of Fund Balance of \$480,000

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0016 - CAPITAL PROJECTS</b>					
Unit Title: <b>WORKDAY ERP</b>					
				Dept: <b>1820</b>	
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/23/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	0	49,481	0	0	0.0
SERVICES AND SUPPLIES	0	504,003	0	1,530,577	100.0
CAPITAL ASSETS	0	800,000	0	1,300,000	100.0
NET BUDGET	0	1,353,484	0	2,830,577	100.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	0	0	0	542,142	100.0
CANCELLATION OF OBLIGATED FB	0	0	0	2,288,435	100.0
TOTAL OTHER REVENUE	0	0	0	2,830,577	100.0
<b>UNREIMBURSED COSTS</b>	0	1,353,484	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	1.00	0.00	0.00	0.0

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

County Administrative Office  
 Capital Projects Fund (0016)

Steven M. Smith,  
 County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1821		
Unit Title: SOCIAL SERVICES FACILITY IMPRV					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/22/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	0	0	278,900	100.0
CAPITAL ASSETS	0	0	0	1,000,000	100.0
NET BUDGET	0	0	0	1,278,900	100.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	0	0	0	1,278,900	100.0
TOTAL OTHER REVENUE	0	0	0	1,278,900	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-27 of the Schedules Section.*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0016 - CAPITAL PROJECTS			Dept: 1822		
Unit Title: COUNTY JAIL FACILITIY IMPROVEM					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/22/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
CAPITAL ASSETS	0	0	0	835,000	100.0
NET BUDGET	0	0	0	835,000	100.0
<b>REVENUE</b>					
OTHER FINANCING SOURCES	0	0	0	355,000	100.0
CANCELLATION OF OBLIGATED FB	0	0	0	480,000	100.0
TOTAL OTHER REVENUE	0	0	0	835,000	100.0
<b>UNREIMBURSED COSTS</b>	0	0	0	0	0.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

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

# Debt Services Kyocera Debt Service (1-210)

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0020 - DEBT SERVICES				Dept: 1210	
Unit Title: KYOCERA DEBT SERVICE					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/18/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	0	42,633	72,560	76,231	5.1
INCREASES IN RESERVES	0	0	26	0	-100.0
NET BUDGET	0	42,633	72,586	76,231	5.0
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	252	2,090	1,009	-51.7
OTHER FINANCING SOURCES	0	42,122	70,496	75,221	6.7
CANCELLATION OF OBLIGATED FB	0	0	0	1	100.0
TOTAL OTHER REVENUE	0	42,374	72,586	76,231	5.0
<b>UNREIMBURSED COSTS</b>	0	259	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.

Copier leases are directly billed to user departments, via Operating Transfer accounts, based on copier machine lease costs. The County entered into a new lease in July 2022, for a term of 60 months in a total amount not to exceed \$362,798.87, including sales tax.

## Major Budget Changes

### Other Charges

- \$ 3,645 Increase in Retire Long-Term Debt and Interest Expense

### Revenues

- \$ 3,645 Increase in revenues through charging user departments and agencies

## Recommended Budget

Recommended Appropriations are \$76,231, which includes \$68,874 principal payment and \$7,357 interest payment per lease contract, and \$1 decrease 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 2023-2024</b>					
Fund: <b>0020 - DEBT SERVICES</b>				Dept: <b>1211</b>	
Unit Title: <b>CHEVRON DEBT SERVICE</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	803,836	838,535	838,590	871,701	3.9
NET BUDGET	<u>803,836</u>	<u>838,535</u>	<u>838,590</u>	<u>871,701</u>	<u>3.9</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-3,288	5,212	100	0	-100.0
OTHER FINANCING SOURCES	804,508	838,488	838,490	871,701	4.0
TOTAL OTHER REVENUE	<u>801,220</u>	<u>843,700</u>	<u>838,590</u>	<u>871,701</u>	<u>3.9</u>
<b>UNREIMBURSED COSTS</b>	2,616	-5,165	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 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 \$871,701, which includes \$695,063 principal payment and \$176,638 interest payment per the lease payment schedule.

## Use of Fund Balance

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

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

*Steven M. Smith,  
County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0020 - DEBT SERVICES</b>				Dept: <b>1212</b>	
Unit Title: <b>COMCAST DEBT SERVICE</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	0	7,799	0	-100.0
OTHER CHARGES	63,424	66,073	77,988	77,988	0.0
NET BUDGET	<u>63,424</u>	<u>66,073</u>	<u>85,787</u>	<u>77,988</u>	<u>-9.1</u>
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	103	291	0	0	0.0
OTHER FINANCING SOURCES	77,885	77,697	77,988	77,988	0.0
CANCELLATION OF OBLIGATED FB	0	0	7,799	0	-100.0
TOTAL OTHER REVENUE	<u>77,988</u>	<u>77,988</u>	<u>85,787</u>	<u>77,988</u>	<u>-9.1</u>
<b>UNREIMBURSED COSTS</b>	-14,564	-11,915	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 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)**

---

*Steven M. Smith,*  
*County Administrator*

**Recommended Budget**

Recommended appropriations are \$77,988, which is the lease payment to Comcast, \$69,696 in principal and \$8,292 in interest. 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.

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

*Steven M. Smith,  
County Administrator*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0020 - DEBT SERVICES</b>					
Unit Title: <b>GRAY AVE BUILDING DEBT SERVICE</b>					Dept: <b>1213</b>
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	537,190	535,122	535,122	536,230	0.2
NET BUDGET	537,190	535,122	535,122	536,230	0.2
<b>REVENUE</b>					
OTHER FINANCING SOURCES	537,190	535,122	535,122	536,230	0.2
TOTAL OTHER REVENUE	537,190	535,122	535,122	536,230	0.2
<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-32 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 two commercial leases in place and one month-to-month rental agreement (with a 180-day notice requirement). Combined, the three properties bring in approximately \$270,000 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. However, post-COVID pandemic cost estimates for remodeling the building have been prohibitively high, making construction unaffordable within the County’s current resources. The Board of Supervisors has directed staff to begin the Surplus Land Act process to allow for alternative development (which could be mixed governmental and private use) or outright sale of the property. This process will commence in FY 2023-24.

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

---

*Steven M. Smith,*  
*County Administrator*

**Recommended Budget**

Recommended appropriations are \$536,230, which represents FY 2023-24 debt payment including \$400,000 in principal and \$136,230 in interest payments. At the end of FY 2023-24, the principal balance will be \$5,575,000.

**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 2023-2024</b>					
Fund: <b>0269 - AMERICAN RECOVERY PLAN ACT</b>					
Unit Title: <b>AMERICAN RECOVERY PLAN ACT</b>					
					Dept: <b>4155</b>
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	104,676	0	0	0	0.0
OTHER CHARGES	0	0	10,000	10,000	0.0
INCREASES IN RESERVES	0	0	0	5,000	100.0
OTHER FINANCING USES	2,471,073	9,282,352	1,172,060	1,325,000	13.0
<b>NET BUDGET</b>	<b>2,575,749</b>	<b>9,282,352</b>	<b>1,182,060</b>	<b>1,340,000</b>	<b>13.4</b>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	0	321,355	10,000	15,000	50.0
INTERGOVERNMENTAL REVENUES	2,547,204	9,282,352	1,172,060	1,325,000	13.0
OTHER FINANCING SOURCES	28,545	0	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>2,575,749</b>	<b>9,603,707</b>	<b>1,182,060</b>	<b>1,340,000</b>	<b>13.4</b>
<b>UNREIMBURSED COSTS</b>	<b>0</b>	<b>-321,355</b>	<b>0</b>	<b>0</b>	<b>0.0</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-33 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 the second tranche (\$9,417,740) 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, including 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.

To date, the Board has authorized use of \$16,502,642, leaving \$2,332,838 left to be appropriated.

## **Recommended Budget**

The Recommended Budget includes appropriations of \$1,340,000. The majority of this appropriation (\$1,325,000) is a one-time allocation to County Service Area F (CSAF) to provide stop-gap funding through June 30, 2024 to avoid significant service reduction while CSAF seeks additional, stable revenue sources. The remaining \$15,000 represents minor administrative cost for Treasury Fee expense. During FY 2023-24, this fund is expected to generate approximately \$15,000 in interest. Interest generated within the fund can only be used for qualifying ARPA expenditures. The fund should be fully expended (including interest income) during FY 2024-25.

## **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 2023-2024					
Fund: 0014 - TRIAL COURT					Dept: 2110
Unit Title: TRIAL COURTS-GENERAL					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/17/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	3,775	0	0	0.0
OTHER CHARGES	-634	-422	0	0	0.0
NET BUDGET	<u>-634</u>	<u>3,353</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-10,785	-2,846	0	0	0.0
OTHER FINANCING SOURCES	4,079,003	3,771,630	4,525,955	4,278,142	-5.5
TOTAL OTHER REVENUE	<u>4,068,218</u>	<u>3,768,784</u>	<u>4,525,955</u>	<u>4,278,142</u>	<u>-5.5</u>
<b>UNREIMBURSED COSTS</b>	-4,068,852	-3,765,431	-4,525,955	-4,278,142	-5.5
<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

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

- (\$247,814) Decrease in Operating Transfer in from General Fund contribution

## Recommended Budget

Revenue recommended from the General Fund contribution to the Trial Court Fund (0-014) is \$4,278,142, which is a decrease of \$247,813 (-5.5%) from the FY 2022-23 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 and support personnel costs in the Probation budget. Previously, these costs 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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0001 - GENERAL					
Unit Title: TRIAL COURT-COUNTY SHARE				Dept: 2114	
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/17/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
OTHER FINANCING USES	4,079,003	3,771,630	4,525,955	4,278,142	-5.5
NET BUDGET	4,079,003	3,771,630	4,525,955	4,278,142	-5.5
<b>UNREIMBURSED COSTS</b>	4,079,003	3,771,630	4,525,955	4,278,142	-5.5
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

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

## Purpose

This budget unit, 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

- (\$247,814) 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 \$4,278,142, which is a decrease of \$247,813 (-5.5%) from the FY 2022-23 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 2023-24, 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 and for other Probation costs including staffing. This resulted in a substantial reduction 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 2023-2024</b>					
Fund: <b>0015 - PUBLIC SAFETY</b>				Dept: <b>2210</b>	
Unit Title: <b>PUBLIC SAFETY-GENERAL</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	191	1,716	0	0	0.0
NET BUDGET	<u>191</u>	<u>1,716</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-223,744	253,003	0	0	0.0
OTHER FINANCING SOURCES	28,780,809	26,562,107	34,899,276	38,362,917	9.9
TOTAL OTHER REVENUE	<u>28,557,065</u>	<u>26,815,110</u>	<u>34,899,276</u>	<u>38,362,917</u>	<u>9.9</u>
<b>UNREIMBURSED COSTS</b>	-28,556,874	-26,813,394	-34,899,276	-38,362,917	9.9
<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

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

- \$3,716,689 Increase in Operating Transfers in from the General Fund
- (\$253,048) Decrease in Operating Transfers in from the Public Safety Augmentation Fund (Fund 0-282)

## Recommended Budget

The Revenue for this budget is recommended at \$38,362,917, which is an increase of \$3,463,641 (9.9%) over the FY 2022-23 Adopted Budget. Proposition 172 funding is budgeted at \$11,434,698 for FY 2023-24, an decrease of \$253,048 (-2.2%) from the FY 2022-23 Adopted Budget. The



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

---

*Steven M. Smith,  
County Administrator*

General Fund transfer to Public Safety is budgeted at \$26,928,219, a \$3,716,689 (16.0%) increase from the FY 2022-23 Adopted Budget. All revenue will be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2023-24.

### Use of Fund Balance

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

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

Steven M. Smith,  
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0001 - GENERAL					
Unit Title: PUBLIC SAFETY-COUNTY SHARE					
				Dept: 2215	
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
OTHER FINANCING USES	16,556,299	9,756,310	23,211,530	26,928,219	16.0
NET BUDGET	16,556,299	9,756,310	23,211,530	26,928,219	16.0
<b>UNREIMBURSED COSTS</b>	16,556,299	9,756,310	23,211,530	26,928,219	16.0
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

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

## Purpose

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

- \$3,716,689 Increase in Operating Transfers Out from the General Fund

## Program Discussion/Recommended Budget

This budget is recommended at \$26,928,219, which is an increase of \$3,716,689 (16.0%) over the FY 2022-23 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 2023-2024					
Fund: <b>0012 - HEALTH</b>					Dept: <b>4110</b>
Unit Title: <b>HEALTH CARE-GENERAL</b>					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	-1,403	510	0	0	0.0
NET BUDGET	-1,403	510	0	0	0.0
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-72,365	67,643	0	0	0.0
OTHER FINANCING SOURCES	8,405,660	7,608,023	8,987,730	8,966,144	-0.2
TOTAL OTHER REVENUE	8,333,295	7,675,666	8,987,730	8,966,144	-0.2
<b>UNREIMBURSED COSTS</b>	-8,334,698	-7,675,156	-8,987,730	-8,966,144	-0.2
<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 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

- \$800,000 Increase in Operating Transfer-In from Realignment - \$300,000 is due to increase of anticipated Health Realignment revenue in FY 2023-24 and \$500,000 is from cancellation of Health Realignment Special Revenue Fund Balance
- (\$821,586) Decrease in Operating Transfer-In from General Fund

## **Recommended Budget**

This revenue-only budget reflects anticipated funding of \$8,966,144, which supports appropriations throughout the Health Fund (Fund 0012).

The County General Fund's contribution to the Health Fund is recommended at \$3,966,144, a decrease of \$821,586 (-17.2%) compared to the FY 2022-23 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.

Realignment revenues for health are recommended at \$5,000,000, which is an increase of \$800,000 over the FY 2022-23 Adopted Budget. The increase includes \$300,000 increase due to anticipated Health Realignment revenue in FY 2023-24 and \$500,000 cancellation of Health Realignment Special Revenue Fund Balance.

## **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 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>4112</b>	
Unit Title: <b>HEALTH-COUNTY SHARE</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER FINANCING USES	9,194,592	7,608,023	8,987,730	8,466,144	-5.8
NET BUDGET	<u>9,194,592</u>	<u>7,608,023</u>	<u>8,987,730</u>	<u>8,466,144</u>	<u>-5.8</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	5,445,368	4,147,494	4,200,000	4,500,000	7.1
TOTAL OTHER REVENUE	<u>5,445,368</u>	<u>4,147,494</u>	<u>4,200,000</u>	<u>4,500,000</u>	<u>7.1</u>
<b>UNREIMBURSED COSTS</b>	3,749,224	3,460,529	4,787,730	3,966,144	-17.2
<b>ALLOCATED POSITIONS</b>	0.00	0.00	0.00	0.00	0.0

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

## Purpose / 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 Vehicle License Fee revenue. Health Realignment revenue is budgeted as a pass-through in this budget unit in order to meet the intent of State law, which requires that the Realignment revenue be first placed in the General Fund and, upon receipt, be transferred to the Health Realignment Special Revenue Fund (0-247). While Realignment 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

- \$300,000 Increase in Operating Transfer Out for Realignment revenue due to anticipated revenue
- (\$821,586) Decrease in Operating Transfer Out due to decrease of Net County Cost

# County Share Budgets

## Health Fund (4-112)

---

Steven M. Smith,  
County Administrator

### Revenues

- \$300,000 Increase in Health Realignment revenue

### Recommended Budget

Total appropriations are recommended at \$8,466,144, a decrease of \$521,586 (-5.8%) compared to the FY 2022-23 Adopted Budget. The County General Fund's contribution to the Health Fund is recommended at \$3,966,144, a decrease of \$821,586 (-17.2%) compared to the FY 2022-23 Adopted Budget. The reduction to the net county General Fund cost is primarily due to additional Realignment funding available. In addition to the \$300,000 increase of anticipated Health Realignment revenue in FY 2023-24, \$500,000 of Health Realignment Special Revenue Fund Balance will be cancelled to fund for the FY 2023-24 Health operation.

The County General Fund's contribution to the Health Fund 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.

Vehicle License Fee for Health Realignment revenues are recommended at \$4,500,000, an increase of \$300,000 over FY 2022-23 in anticipate revenues. In March of 2014, AB85 came into effect, which redirected how sales tax and vehicle license fee Realignment revenue is distributed, as well as ceased the pass-through of realigned CMSP funds. 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 2023-2024</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>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER CHARGES	-2,191	-1,148	0	0	0.0
NET BUDGET	<u>-2,191</u>	<u>-1,148</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-48,845	16,891	0	0	0.0
OTHER FINANCING SOURCES	4,986,663	2,106,340	9,343,073	8,929,355	-4.4
TOTAL OTHER REVENUE	<u>4,937,818</u>	<u>2,123,231</u>	<u>9,343,073</u>	<u>8,929,355</u>	<u>-4.4</u>
<b>UNREIMBURSED COSTS</b>	-4,940,009	-2,124,379	-9,343,073	-8,929,355	-4.4
<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.*

## 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

- (\$413,718) Decrease in Operating Transfer In due to decrease of revenue transferred from Realignment Revenue Fund

# County Share Budgets

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

---

*Steven M. Smith,*  
*County Administrator*

### Recommended Budget

The anticipated revenue is \$8,929,355, a decrease of \$413,718 (-4.4%) compared to the FY 2022-23 Adopted Budget. This decrease is due to less funds anticipated to be transferred from the Social Services Realignment Revenue (SSRR) Fund during FY 2023-24.

The recommended budget for the Vehicle License Fee (VLF) portion of the SSRR is \$569,338, an increase of \$5,693 over the FY 2022-23 Adopted Budget. The VLF 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 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>5113</b>	
Unit Title: <b>WELFARE-COUNTY SHARE</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
OTHER FINANCING USES	1,001,338	778,173	995,645	1,001,338	0.6
NET BUDGET	<u>1,001,338</u>	<u>778,173</u>	<u>995,645</u>	<u>1,001,338</u>	<u>0.6</u>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	569,338	474,395	563,645	569,338	1.0
TOTAL OTHER REVENUE	<u>569,338</u>	<u>474,395</u>	<u>563,645</u>	<u>569,338</u>	<u>1.0</u>
<b>UNREIMBURSED COSTS</b>	432,000	303,778	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-41 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. Vehicle License Fee 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

- \$5,693 Increase due to Vehicle License Fee portion of the SSRR revenue decrease

### Revenues

- \$5,693 Increase in Vehicle License Fee portion of the SSRR

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

---

*Steven M. Smith,  
County Administrator*

## Recommended Budget

Total appropriations are recommended at \$1,001,338, an increase of \$5,693 (0.6%) over the FY 2022-23 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. There is no increase in the MOE for FY 2023-24.

## Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0001 - GENERAL				Dept: 1105	
Unit Title: CLERK OF THE BOARD					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	229,209	206,916	245,264	272,356	11.0
SERVICES AND SUPPLIES	38,278	38,416	47,652	50,024	5.0
INTRAFUND TRANSFERS	83	0	0	0	0.0
OTHER FINANCING USES	1,316	1,496	1,563	1,710	9.4
NET BUDGET	268,886	246,828	294,479	324,090	10.1
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	850	750	750	750	0.0
CHARGES FOR SERVICES	0	0	50	50	0.0
UNDESIGNATED FUND BALANCE	8,289,437	11,278,880	0	0	0.0
TOTAL OTHER REVENUE	8,290,287	11,279,630	800	800	0.0
<b>UNREIMBURSED COSTS</b>	-8,021,401	-11,032,802	293,679	323,290	10.1
<b>ALLOCATED POSITIONS</b>	2.12	2.12	2.12	2.12	0.0

*Budget detail can be found on page SC-42 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 more than 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).

## Major Budget Changes

### Salaries & Benefits

- \$27,092 Increase primarily due to overtime and to account for annual step and negotiated salary and benefit increases

## Accomplishments

In calendar year 2022, Clerk of the Board staff supported more than 40 regular and special meetings of the Board of Supervisors and more than 45 Standing Committee of the Board meetings.

## Goals

- To continue converting records from 1850 to present into a digital format, using best practices to preserve all original documents and therefore the history of Sutter County government
- To 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 \$324,090, an increase of \$29,611 (10.1%) over FY 2022-23. The General Fund provides 99.7% of the financing for this budget unit and Net County Cost is increased by \$29,611 (10.1%) compared to the FY 2022-23 Adopted Budget.

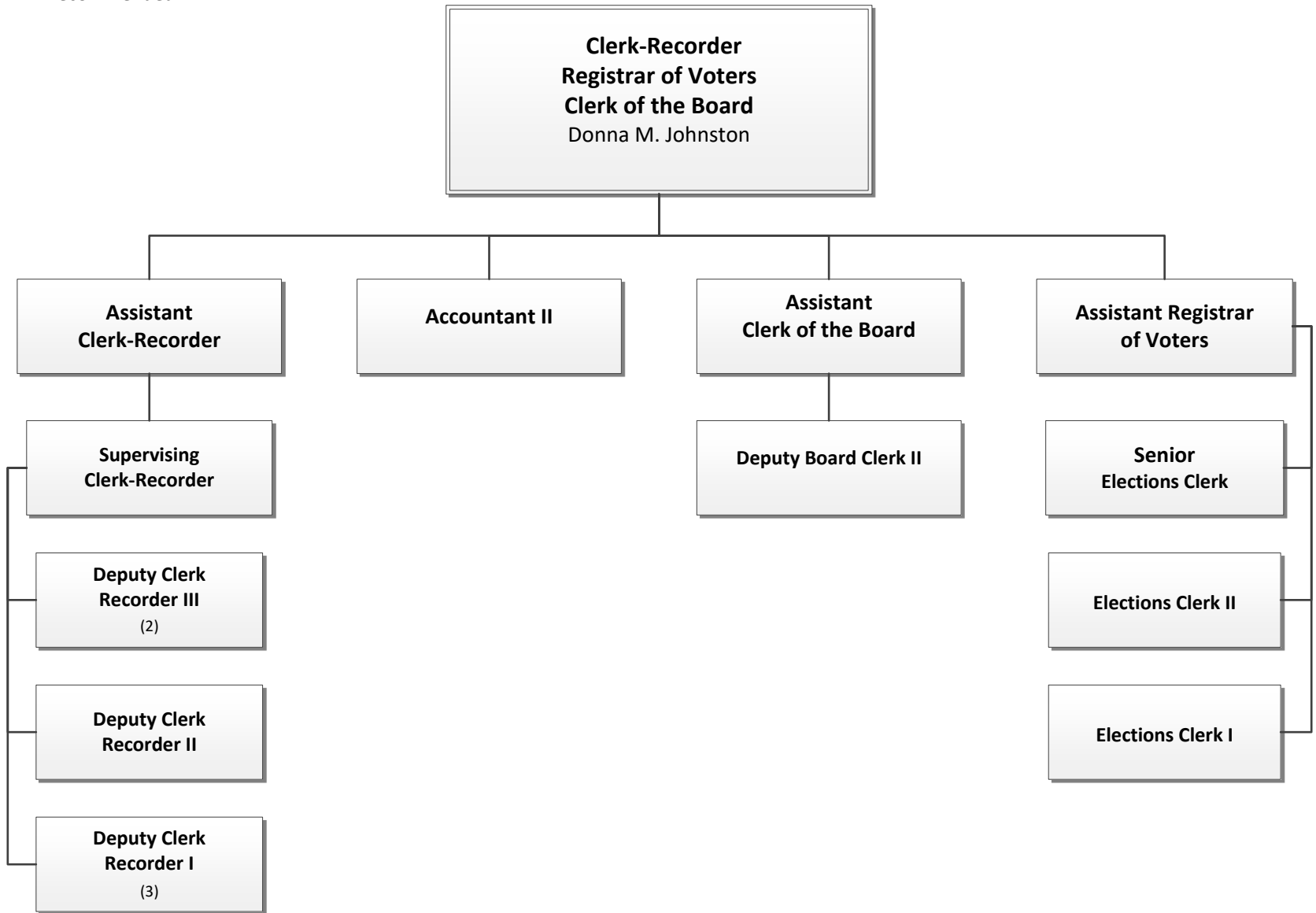
## Use of Fund Balance

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

This Page Left Intentionally Blank

**County Clerk-Recorder/Registrar  
of Voters/Clerk of the Board  
FY 2023-24**

*Recommended*



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>ELECTIONS</b>					Dept: <b>1502</b>
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	501,891	425,803	550,035	632,030	14.9
SERVICES AND SUPPLIES	781,866	366,391	583,688	632,104	8.3
OTHER CHARGES	25	50	0	0	0.0
INTRAFUND TRANSFERS	1,742	31,364	0	0	0.0
OTHER FINANCING USES	10,954	11,796	12,361	13,808	11.7
NET BUDGET	1,296,478	835,404	1,146,084	1,277,942	11.5
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	382,978	111,151	5,500	5,500	0.0
CHARGES FOR SERVICES	69,957	20,915	141,500	161,500	14.1
MISCELLANEOUS REVENUES	1,984	1,193	3,500	3,500	0.0
TOTAL OTHER REVENUE	454,919	133,259	150,500	170,500	13.3
<b>UNREIMBURSED COSTS</b>	841,559	702,145	995,584	1,107,442	11.2
<b>ALLOCATED POSITIONS</b>	4.85	4.85	4.85	4.85	0.0

*Budget detail can be found on page SC-44 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. Additionally, the department oversees elections administered on behalf of other entities such as the cities of Yuba City and Live Oak, along with 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 March 2024 Presidential Primary Election. The appropriations reflecting the additional cost are included in the Recommended Budget.

The Recommended Budget includes salaries and benefits for filling one vacant position. This position is expected to be filled six months prior to the March 2024 Presidential Primary; allowing

for adequate training. Elections department does not need to fill this vacancy immediately as staff is able to maintain the current workflow without much overtime due to there not being an election scheduled in 2023.

## **Major Budget Changes**

### **Salaries & Benefits**

- \$81,995 Increase due to annual step, negotiated salary and benefit increases, and filling a vacant position

### **Services & Supplies**

- \$48,416 Increase primarily due to IT Service charges

### **Revenue**

- \$20,000 Increase due to reimbursable election costs for candidate filing

## **Accomplishments & Goals**

### **FY 2022-23 Accomplishments**

- Completion of redistricting of districts within Sutter County (occurs every 10 years)
- Conducted the November 2022 Gubernatorial General Election; consolidated with local elections – cities and school districts

### **FY 2023-24 Goals**

- Conducting the March 2024 Presidential Primary Election
- Increasing voter registration, online services, and mandated voter services

## **Recommended Budget**

Total appropriations are recommended at \$1,277,942, an increase of \$131,858 (11.5%) compared to the FY 2022-23 Adopted Budget. The General Fund provides 86.6% of the financing for this budget unit. Net County Cost is increased by \$111,858 (11.2%) compared to the FY 2022-23 Adopted Budget.

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 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>RECORDER</b>					Dept: <b>2706</b>
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	579,510	335,163	500,005	516,750	3.3
SERVICES AND SUPPLIES	213,802	134,731	202,050	460,044	127.7
OTHER CHARGES	75	50	0	0	0.0
CAPITAL ASSETS	133,280	33,571	0	130,000	100.0
INTRAFUND TRANSFERS	550	0	0	0	0.0
OTHER FINANCING USES	10,538	11,258	11,616	12,281	5.7
<b>NET BUDGET</b>	<b>937,755</b>	<b>514,773</b>	<b>713,671</b>	<b>1,119,075</b>	<b>56.8</b>
<b>REVENUE</b>					
INTERGOVERNMENTAL REVENUES	1,726	0	1,087	1,087	0.0
CHARGES FOR SERVICES	485,506	254,201	480,700	474,200	-1.4
OTHER FINANCING SOURCES	309,502	60	191,930	583,800	204.2
<b>TOTAL OTHER REVENUE</b>	<b>796,734</b>	<b>254,261</b>	<b>673,717</b>	<b>1,059,087</b>	<b>57.2</b>
<b>UNREIMBURSED COSTS</b>	<b>141,021</b>	<b>260,512</b>	<b>39,954</b>	<b>59,988</b>	<b>50.1</b>
<b>ALLOCATED POSITIONS</b>	<b>5.38</b>	<b>4.98</b>	<b>4.98</b>	<b>4.98</b>	<b>0.0</b>

*Budget detail can be found on page SC-46 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) – transfers to state for housing projects
- Restricted Covenant Modification Fund (0-263) – funds for restrictive covenant program pursuant to CA Assembly Bill 1466

During FY 2022-23, the operational costs split between Clerk and Recorder were 45% Clerk and 55% Recorder and will remain the same for FY 2023-24.

## **Major Budget Changes**

### **Salaries & Benefits**

- \$16,745 Increase due to annual step and negotiated salary and benefit increases

### **Services & Supplies**

- \$278,500 Increase due to request for Maintenance Structure/Improvement of existing building to be ADA compliant
- (\$10,286) Decrease due to the decrease in costs of Software License and Maintenance
- (\$6,000) Decrease due to the decrease in costs of Computer Hardware
- (\$4,220) Decrease due to the decrease in costs of Maintenance Equipment Contract, Professional / Specialized Services, and Special Departmental Expense

### **Capital Assets**

- \$130,000 Increase due to Capital Asset Structure and Improvement request for leveling of the Clerk-Recorder building floor

### **Other Financing Sources**

- \$21,450 Operating Transfer In from E-Recording Fund (0-230) and Micrographic Fund (0-237)
- \$446,350 Operating Transfer In from Clerk/Recorder Upgrade Fund (0-232) for the Recorder's share of cost for the request for Maintenance Structure/Improvement of existing building to be ADA compliant, Capital Asset Structure and Improvement request for leveling of the Clerk-Recorder building floor, Software License and Maintenance costs, and Computer Hardware costs
- \$80,000 Operating Transfer In from SB2 Affordable Housing and Jobs Act Fund (0-138)
- \$36,000 Operating Transfer In from Vital Statistics Fund (0-288)

## Accomplishments & Goals

### FY 2023-24 Goals

- Expand acceptance of electronic vital records
- Remodel existing location or relocate

## Recommended Budget

Total appropriations are recommended at \$1,119,075, an increase of \$405,404 (56.8%) over the FY 2022-23 Adopted Budget. The General Fund provides 5.3% 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 \$20,034 (50.1%) compared to the FY 2022-23 Adopted Budget, due to additional no fee recording needs.

The following Capital Asset is recommended to be effective July 1, 2023:

- Increase of \$130,000 for the Capital Asset Structure and Improvement request for leveling of the Clerk-Recorder building floor

In addition, \$278,500 increase due to request for Maintenance Structure/Improvement of existing building to be ADA compliant.

## 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 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>COUNTY CLERK</b>					Dept: <b>2710</b>
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	242,286	281,343	385,996	409,021	6.0
SERVICES AND SUPPLIES	50,354	38,369	66,487	331,702	398.9
CAPITAL ASSETS	60,263	27,400	0	130,000	100.0
INTRAFUND TRANSFERS	227	0	0	0	0.0
OTHER FINANCING USES	3,376	3,797	4,091	4,257	4.1
<b>NET BUDGET</b>	<b>356,506</b>	<b>350,909</b>	<b>456,574</b>	<b>874,980</b>	<b>91.6</b>
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	14,867	11,065	25,000	25,000	0.0
INTERGOVERNMENTAL REVENUES	1,603	0	484	484	0.0
CHARGES FOR SERVICES	188,503	224,147	304,500	339,500	11.5
OTHER FINANCING SOURCES	0	60	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>204,973</b>	<b>235,272</b>	<b>329,984</b>	<b>364,984</b>	<b>10.6</b>
<b>UNREIMBURSED COSTS</b>	<b>151,533</b>	<b>115,637</b>	<b>126,590</b>	<b>509,996</b>	<b>302.9</b>
<b>ALLOCATED POSITIONS</b>	<b>3.65</b>	<b>4.05</b>	<b>4.05</b>	<b>4.05</b>	<b>0.0</b>

*Budget detail can be found on page SC-48 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, processing 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. The operational cost split was 45% Clerk and 55% Recorder in FY 2022-23 and will remain the same for FY 2023-24.

## Major Budget Changes

### Salaries & Benefits

- \$23,025 Increase due to annual step and negotiated salary and benefit increases

### Services and Supplies

- \$262,750 Increase due to request for Maintenance Structure/Improvement of existing building to be ADA compliant
- \$2,465 Increase related to the increase in costs of postage and services provided by the Information Technology department

### Capital Assets

- \$130,000 Increase due to Capital Asset Structure and Improvement request for leveling of the Clerk-Recorder building floor

### Charges for Services

- \$35,000 Increase due services increasing to five days a week for Passport processing and Passport photos

## Accomplishments & Goals

### FY 2023-24 Goals

- Expand online services for customers
- Remodel existing location or relocate

## Recommended Budget

Total appropriations are recommended at \$874,890 an increase of \$418,406 (91.6%) over FY 2022-23. The General Fund provides 71.5% of the financing for this budget unit and Net County Cost is increased by \$383,406 (302.9%) compared to the FY 2022-23 Adopted Budget. The increase is primarily due to the remodel request of the existing building.

The following Capital Asset is recommended to be effective July 1, 2023:

- Increase of \$130,000 for the Capital Asset Structure and Improvement request for leveling of the Clerk-Recorder building floor

In addition, \$262,750 increase due to request for Maintenance Structure/Improvement of existing building to be ADA compliant.

## Use of Fund Balance

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

Clerk-Recorder  
 Domestic Violence (2-711)

Donna M. Johnston, Clerk-Recorder

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024					
Fund: 0001 - GENERAL				Dept: 2711	
Unit Title: DOMESTIC VIOLENCE CENTERS					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
OTHER CHARGES	17,777	6,992	25,000	25,000	0.0
NET BUDGET	<u>17,777</u>	<u>6,992</u>	<u>25,000</u>	<u>25,000</u>	<u>0.0</u>
<b>REVENUE</b>					
LICENSES, PERMITS, FRANCHISES	17,777	6,950	25,000	25,000	0.0
TOTAL OTHER REVENUE	<u>17,777</u>	<u>6,950</u>	<u>25,000</u>	<u>25,000</u>	<u>0.0</u>
<b>UNREIMBURSED COSTS</b>	0	42	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-50 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 distribute the funds to a local domestic violence center.

It is recommended that the Board of Supervisors continues 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 2023-24.

### Recommended Budget

Total appropriations are recommended at \$25,000, the same as FY 2022-23 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 2023-2024</b>					
Fund: 0001 - GENERAL			Dept: 1301		
Unit Title: COUNTY COUNSEL					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	592,062	701,891	900,036	1,111,094	23.4
SERVICES AND SUPPLIES	245,526	172,187	234,193	251,536	7.4
OTHER CHARGES	125	25	0	0	0.0
INTRAFUND TRANSFERS	464	0	0	0	0.0
OTHER FINANCING USES	7,207	8,433	9,075	9,582	5.6
NET BUDGET	845,384	882,536	1,143,304	1,372,212	20.0
<b>REVENUE</b>					
CHARGES FOR SERVICES	24,725	18,516	15,000	187,309	1,148.7
TOTAL OTHER REVENUE	24,725	18,516	15,000	187,309	1,148.7
<b>UNREIMBURSED COSTS</b>	820,659	864,020	1,128,304	1,184,903	5.0
<b>ALLOCATED POSITIONS</b>	4.70	5.70	4.70	5.70	21.3

*Budget detail can be found on page SC-51 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 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 Welfare Services division of the Health and Human 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

- \$38,749 Increase due to negotiated salaries and related benefits
- \$172,309 Increase to provide juvenile dependency legal services to Health and Human Services-Child Welfare Services. Juvenile dependency legal services were previously provided by an independent contractor

### Interfund Transfers

- \$172,309 Increase reflects the charge for legal services to Health and Human Services -Child Welfare Services for a full-time Deputy County Counsel position as described above

## Recommended Budget

Total appropriations are recommended at \$1,372,212, an increase of \$228,908 (20.0%) over the FY 2022-23 Adopted Budget. The General Fund provides 86.3% of the financing for this budget unit and the Net County Cost in this budget unit is \$1,184,903, an increase of \$56,599 (5.0%) over the FY 2022-23 Adopted Budget.

## Use of Fund Balance

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



This Page Left Intentionally Blank

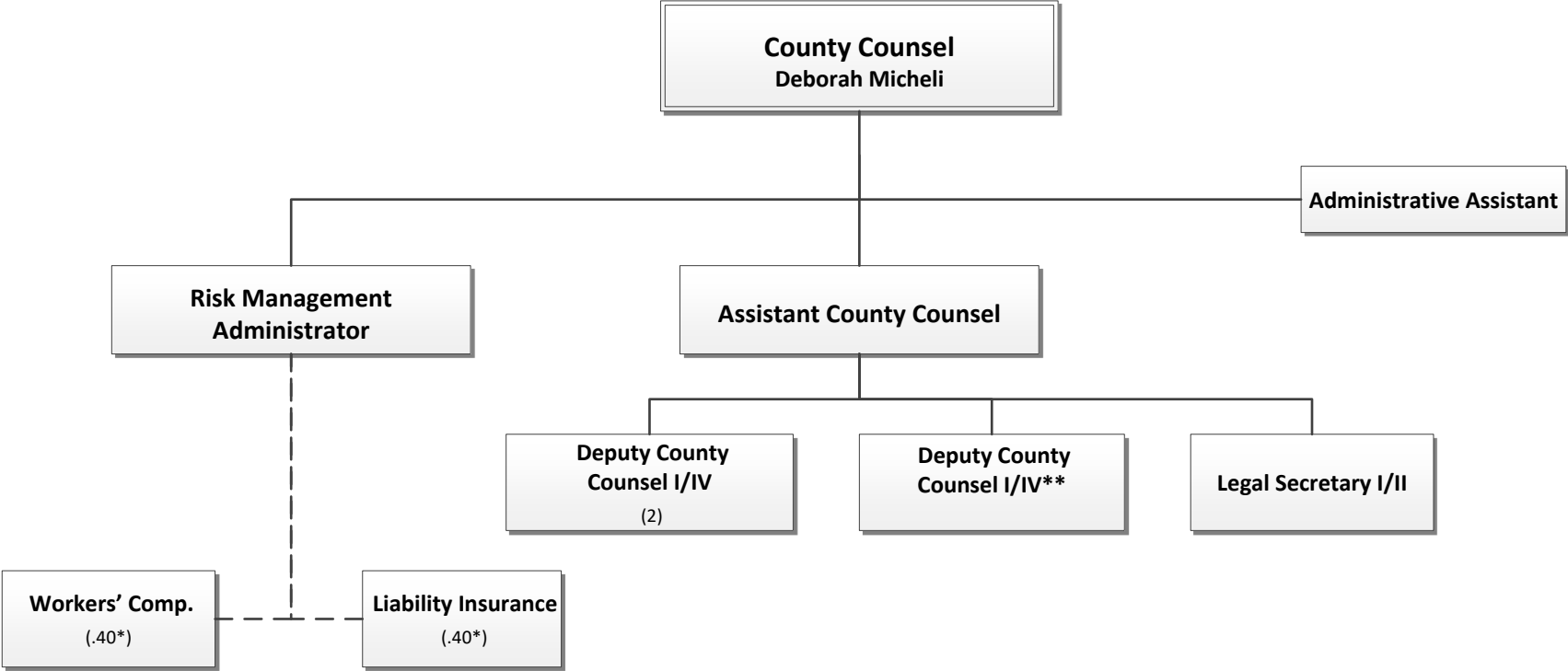
**County Counsel  
FY 2023-24**

*Recommended*

County of Sutter

C-81

FY 2023-24 Recommended Budget



**Notes:**

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

\*\*Funded by HHS – Children Welfare Services Program

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

*Deborah Micheli, County Counsel*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>4590 - LIABILITY INSURANCE ISF</b>					
Unit Title: <b>LIABILITY INSURANCE ISF</b>					
					Dept: <b>4590</b>
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	253,359	268,073	328,070	330,753	0.8
SERVICES AND SUPPLIES	1,841,092	2,845,610	2,856,082	3,541,379	24.0
OTHER CHARGES	-7,495	10,957	23,380	12,181	-47.9
INCREASES IN RESERVES	0	0	229,085	139,173	-39.2
NET BUDGET	2,086,956	3,124,640	3,436,617	4,023,486	17.1
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-18,229	31,558	0	15,739	100.0
CHARGES FOR SERVICES	2,399,746	2,698,299	3,236,887	3,644,076	12.6
MISCELLANEOUS REVENUES	70,000	70,000	60,000	70,000	16.7
CANCELLATION OF OBLIGATED FB	0	0	139,730	293,671	110.2
UNDESIGNATED FUND BALANCE	-498,528	-111,736	0	0	0.0
TOTAL OTHER REVENUE	1,952,989	2,688,121	3,436,617	4,023,486	17.1
<b>UNREIMBURSED COSTS</b>	133,967	436,519	0	0	0.0
<b>ALLOCATED POSITIONS</b>	2.00	2.30	2.00	2.00	0.0

*Budget detail can be found on page SC-53 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. The primary factor that drives this budget is the cost of maintaining the self-insured liability program and associated costs.

The County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. The County transitioned to Trindel during FY 2014-15. The insurance market has experienced a significant increase in premium costs. Due to the premium increase in FY 2019-20, Trindel Board members increased the 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.

Beginning FY 2022-23, the 1911 General Insurance fund was included in 4590, the General Liability Insurance Fund. This includes medical malpractice, property, fine art, vehicles, watercraft, and crime. This was done to properly match the insurance budgeting and controls of Trindel Insurance Fund

## Goals

In FY 2023-24, Risk Management will:

1. Pass the annual audit by Trindel Insurance Fund to receive the subsidy; and
2. 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

### Services & Supplies

- \$685,672 Increase in Insurance Premiums

### Decrease in Fund Balance Reserves

- (\$243,853) Decrease in reserves available to cover the negative Net Assets from additional claims (Increase in Reserves minus Cancellation of Fund Balance)

### Charges for Services

- \$137,081 Increase in ISF Liability insurance charges to County departments and agencies
- \$195,391 Increase in ISF Malpractice Insurance charges to Health and Human Services
- \$74,552 Increase in ISF Property/General insurance charges to County departments and agencies

## Recommended Budget

Total appropriations are recommended at \$4,023,486, an increase of \$586,869 (17.1%) over FY 2022-23 Adopted Budget. The Liability Insurance budget unit operates as an Internal Services Fund and balances revenues to expenses within the fund over time.

Charges for Services are recommended at \$3,644,076, which is an increase of \$407,189 (12.6%) in the Liability, Malpractice and Property/General Insurance ISF premiums charged to County Departments as compared to FY 2022-23 Adopted Budget. 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. As of June 30, 2023, Net Assets are estimated to be a positive \$11,842 and are anticipated to remain positive through charges in FY 2023-24.

County Counsel  
Workers' Compensation (4-591)

Deborah Micheli, County Counsel

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>4591 - WORKERS' COMP INSURANCE ISF</b>				Dept: <b>4591</b>	
Unit Title: <b>WORKERS' COMP INSURANCE ISF</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	155,252	154,288	249,319	255,652	2.5
SERVICES AND SUPPLIES	2,721,199	2,988,173	2,995,401	2,550,140	-14.9
OTHER CHARGES	-4,785	-161	1,214	14,807	1,119.7
OTHER FINANCING USES	103	188	328	325	-0.9
<b>NET BUDGET</b>	<b>2,871,769</b>	<b>3,142,488</b>	<b>3,246,262</b>	<b>2,820,924</b>	<b>-13.1</b>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-17,725	30,037	0	0	0.0
CHARGES FOR SERVICES	3,040,035	2,375,373	2,850,448	2,536,053	-11.0
CANCELLATION OF OBLIGATED FB	0	0	395,814	284,871	-28.0
UNDESIGNATED FUND BALANCE	2,031,804	2,203,741	0	0	0.0
<b>TOTAL OTHER REVENUE</b>	<b>5,054,114</b>	<b>4,609,151</b>	<b>3,246,262</b>	<b>2,820,924</b>	<b>-13.1</b>
<b>UNREIMBURSED COSTS</b>	<b>-2,182,345</b>	<b>-1,466,663</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>ALLOCATED POSITIONS</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>0.0</b>

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

## Mission / 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 economic stimuli, 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.

In July 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)

---

*Deborah Micheli, County Counsel*

Insurance Fund, for 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) by way of Trindel Insurance Fund. The excess policy provides coverage for Workers' Compensation losses at the statutory limits.

## Goals

In FY 2023-24, Risk Management will:

1. Update the County's Injury and Illness Prevention Program (IIPP) to meet Cal/OSHA guidelines
2. Increase participation in the Wellness Program

## Major Budget Changes

### Services & Supplies

- (\$445,182) Decrease in Insurance Premiums

### Charges for Services

- (\$314,395) Decrease in revenue from Worker's Compensation charges to County departments

### Decrease in Reserves

- (\$110,943) Decrease in Obligated Fund Balance

## Recommended Budget

Total appropriations are recommended at \$2,820,924, a decrease of \$425,338 (-13.1%) over FY 2022-23 Adopted Budget. The Workers' Compensation budget unit operates as an Internal Service Fund and balances revenues and expenses within the fund over time.

Charges for Services are recommended at \$2,536,053, a decrease of \$314,395 (11.0%) compared to the FY 2022-23 Adopted Budget. The charges are allocated to all County operating departments; therefore, the decrease in this account equals the amount that has been decreased in County departments' budgets for FY 2023-24. There is no Net County Cost in this budget.

## Use of Fund Balance

As of June 30, 2022 the Net Assets for this fund are valued at a \$2,203,741. The Net Assets for this fund are projected to be \$1,909,100 on June 30, 2023.

<b>COUNTY OF SUTTER</b> <b>EXECUTIVE SUMMARY</b> Fiscal Year 2023-2024					
Fund: 0001 - GENERAL				Dept: 1401	
Unit Title: HUMAN RESOURCES					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/17/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	959,229	958,791	1,143,791	1,491,608	30.4
SERVICES AND SUPPLIES	208,685	200,454	251,484	240,297	-4.4
OTHER CHARGES	75	75	75	50	-33.3
INTRAFUND TRANSFERS	365	0	0	0	0.0
OTHER FINANCING USES	5,013	5,811	6,276	6,637	5.8
NET BUDGET	1,173,367	1,165,131	1,401,626	1,738,592	24.0
<b>REVENUE</b>					
CHARGES FOR SERVICES	110,429	29,687	171,645	185,036	7.8
MISCELLANEOUS REVENUES	15	0	0	0	0.0
TOTAL OTHER REVENUE	110,444	29,687	171,645	185,036	7.8
<b>UNREIMBURSED COSTS</b>	1,062,923	1,135,444	1,229,981	1,553,556	26.3
<b>ALLOCATED POSITIONS</b>	7.15	10.90	8.20	10.20	24.4

*Budget detail can be found on page SC-57 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, classification and salary analysis, county-wide training programs, administer personnel rules & regulations, workplace investigations, safety and worker’s compensation, and labor relations and negotiations.

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

## Accomplishments & Goals

### FY2022-23 Accomplishments

- Successfully implemented new Sutter County BeWell employee wellness program that encourages County employees to take charge of their own wellbeing.
- Completed 2022-2025 Equal Employment Opportunity Plan (EEOP) and Policy Statement.
- Revised Advanced Step Hiring Policy to give departments more flexibility when hiring employees in the current competitive labor market.

- Concluded contract negotiations with the Sutter County Employees' Association AFSCME Council 57 (General, Supervisory, and Professional Units) and Sutter County Probation Officers' Association.
- Concluded contract negotiations for MOU extensions with the Deputy Sheriffs' Association and Sutter County Professional Firefighters' Association.
- Developed and implemented online Disaster Service Worker training for all current and incoming employees.
- Became a Blue Zones Approved Employer.

## **FY2023-24 Goals**

- Review and recommend changes to performance appraisal process to provide employees with timely and meaningful evaluations.
- Recommend changes to the County's Personnel Rules and Regulations to modernize the County's recruitment processes.
- Revise and recommend changes to the County's leave of absence process and rules, and develop a leave of absence planning handbook for employees.
- Successfully implement Workday Enterprise Resource Planning (ERP) system

## **Major Budget Changes**

### **Salaries & Benefits**

- \$296,193 Increase due to negotiated salaries, related insurance/retirement cost increases, and staffing changes related to Workday ERP implementation during FY 2022-23 and continuing into FY 2023-24
- \$51,624 Increase in Extra Help costs

### **Services & Supplies**

- (\$20,000) Decrease due to end of contract with outside labor negotiator

### **Revenues**

- \$23,391 Increase in HR Analyst charges to Health and Human Services Department

## **Recommended Budget**

Total appropriations are recommended at \$1,738,592 an increase of \$336,966 (24%) over the FY 2022-23 Adopted Budget. The General Fund provides 88.8% of the financing for this budget unit at \$1,553,556, which is an increase of \$323,575 (26.3%) compared to the FY 2022-23 Adopted Budget. As a support department, a portion of the cost for this budget is recovered through Annual Cost Plan revenue that is budgeted within the General Revenues budget unit (1-209).

## **Use of Fund Balance**

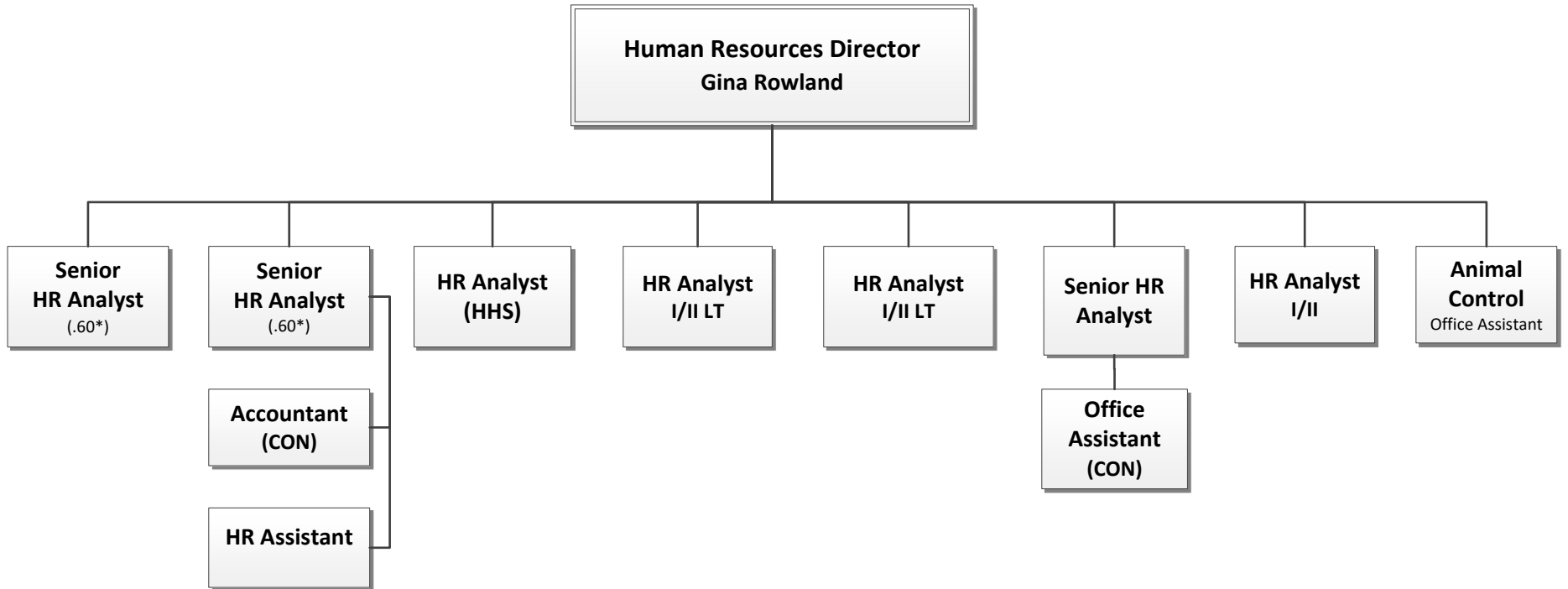
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.



This Page Left Intentionally Blank

# Human Resources FY 2023-24

*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 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>				Dept: <b>2726</b>	
Unit Title: <b>ANIMAL CONTROL</b>					
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	72,695	64,234	74,612	80,016	7.2
SERVICES AND SUPPLIES	17,090	13,231	15,385	3,972	-74.2
OTHER CHARGES	257,142	180,209	300,766	360,259	19.8
INTRAFUND TRANSFERS	7,759	-1,863	-3,725	-1,184	-68.2
NET BUDGET	354,686	255,811	387,038	443,063	14.5
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	635	1,104	0	0	0.0
INTERGOVERNMENTAL REVENUES	71,269	58,021	74,612	84,017	12.6
CHARGES FOR SERVICES	159	0	0	0	0.0
TOTAL OTHER REVENUE	72,063	59,125	74,612	84,017	12.6
<b>UNREIMBURSED COSTS</b>	282,623	196,686	312,426	359,046	14.9
<b>ALLOCATED POSITIONS</b>	1.00	1.00	1.00	1.00	0.0

*Budget detail can be found on page SC-59 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)

---

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 2023-24 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

- \$33,331 Net increases of negotiated salaries and benefits
- \$31,142 Net increases in utilities, insurance, tools, dog/cat food, equipment expenses and associated overhead
- (\$8,448) Reduction in projected revenue

## Recommended Budget

Total appropriations are recommended at \$443,063 an increase of \$56,025 (14.5 %) over the FY 2022-23 Adopted Budget. The General Fund provides 81% of the financing for this budget unit, and Net County Cost increased \$46,620 (14.9%) compared to the FY 2022-23 Adopted Budget.

This budget consists of Contribution to Other Agencies in the amount of \$360,259 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 2023-2024					
Fund: 4595 - EMPLOYEE WELLNESS SERVICES			Dept: 4595		
Unit Title: EMPLOYEE WELLNESS SERVICES					
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/17/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	330,294	52,291	372,250	429,928	15.5
OTHER CHARGES	9,166	21,814	54,750	10,261	-81.3
INCREASES IN RESERVES	0	0	0	63,811	100.0
OTHER FINANCING USES	0	125,000	125,000	0	-100.0
NET BUDGET	<u>339,460</u>	<u>199,105</u>	<u>552,000</u>	<u>504,000</u>	<u>-8.7</u>
<b>REVENUE</b>					
REVENUE USE MONEY PROPERTY	-19,525	27,961	0	0	0.0
INTERGOVERNMENTAL REVENUES	227	0	0	0	0.0
CHARGES FOR SERVICES	664,772	392,776	417,000	494,000	18.5
MISCELLANEOUS REVENUES	3,555	40	10,000	10,000	0.0
CANCELLATION OF OBLIGATED FB	0	0	125,000	0	-100.0
UNDESIGNATED FUND BALANCE	-3,098	327,888	0	0	0.0
TOTAL OTHER REVENUE	<u>645,931</u>	<u>748,665</u>	<u>552,000</u>	<u>504,000</u>	<u>-8.7</u>
<b>UNREIMBURSED COSTS</b>	-306,471	-549,560	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-60 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.

The BeWell Sutter County Employee Wellness 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
- 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

# Human Resources

## Employee Wellness Services (4-595)

---

Gina Rowland, Director

- 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 \$494,000 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 and Supplies

- \$57,678 Transfer to Human Resources (HR) for services provided moved to ISF
- (\$44,489) Net increase to Cost Plan and decrease from Transfer for HR to ISF

#### Reserves

- \$63,811 Increase in Fund Balance Reserve

#### Other Financing Uses

- (\$125,000) Repaid County loan to start BeWell program

#### Revenues

- \$77,000 Increase in revenue from Employee Wellness Services program charges to County departments
- (\$125,000) Remove cancellation of Fund Balance - county loan is repaid

### Recommended Budget

Total appropriations are recommended at \$504,000 a decrease of \$48,000 (-8.7%) over the FY 2022-23 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 unit.

### Use of Fund Balance

As of July 1, 2022, Net Assets balance was \$325,965.80, from which the \$125,000 General Fund contribution made in FY 2019-20 was repaid. The Net Assets balance at July 1, 2023 is estimated to be \$604,460.

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

*Nicholas Valencia,  
Treasurer-Tax Collector*

<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>TREASURER-TAX COLLECTOR</b>					
					Dept: <b>1202</b>
	<b>2021-2022 Actual Expenditure</b>	<b>2022-2023 YTD as of 05/10/2023</b>	<b>2022-2023 Adopted Budget</b>	<b>2023-2024 CAO Recommended</b>	<b>2022-2023 % Change Over</b>
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	665,399	643,332	797,220	894,872	12.2
SERVICES AND SUPPLIES	287,905	234,724	453,031	437,807	-3.4
OTHER CHARGES	25	50	0	0	0.0
CAPITAL ASSETS	0	0	0	6,500	100.0
INTRAFUND TRANSFERS	527	0	0	0	0.0
OTHER FINANCING USES	55,564	11,349	12,312	12,995	5.5
NET BUDGET	1,009,420	889,455	1,262,563	1,352,174	7.1
<b>REVENUE</b>					
FINES, FORFEITURES, PENALTIES	14,886	7,251	20,000	17,000	-15.0
INTERGOVERNMENTAL REVENUES	1,740	0	0	0	0.0
CHARGES FOR SERVICES	325,956	223,586	446,615	444,615	-0.4
MISCELLANEOUS REVENUES	3,951	3,171	4,800	4,400	-8.3
TOTAL OTHER REVENUE	346,533	234,008	471,415	466,015	-1.1
<b>UNREIMBURSED COSTS</b>	662,887	655,447	791,148	886,159	12.0
<b>ALLOCATED POSITIONS</b>	7.12	7.12	7.12	7.12	0.0

*Budget detail can be found on page SC-62 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

### Salaries & Benefits

- \$97,652 Increase due to annual step and negotiated salary and benefit increases

### Capital Assets

- \$6,500 Increase for the purchase of one additional counterfeit detection machine

## Goals

### FY2023-24 Goals

- Provide training and development for strong leadership in the department
- Continue to coordinate and increase the credit card/online payment services for County departments and requested districts
- Continue to provide responsive and cost-effective Electronic Fund Transfer/Automatic Clearing House services to county departments, schools, and special districts

## Recommended Budget

Total appropriations are recommended at \$1,352,174, an increase of \$89,611 (7.1%) over FY 2022-23. The General Fund provides 65.5% of financing for this budget unit and Net County Cost is increased by \$95,011 (12.0%) compared to the FY 2022-23 Adopted Budget. The increase is primarily due to negotiated salary and benefit increases and the purchase of one additional counterfeit detection machine.

The following Capital Asset is recommended to be effective July 1, 2023:

- Increase of \$6,000 for the purchase of one additional counterfeit detection machine

As a support department, the Treasurer's Office provides services to all County departments. A portion of the costs for this budget are recovered 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.



This Page Left Intentionally Blank

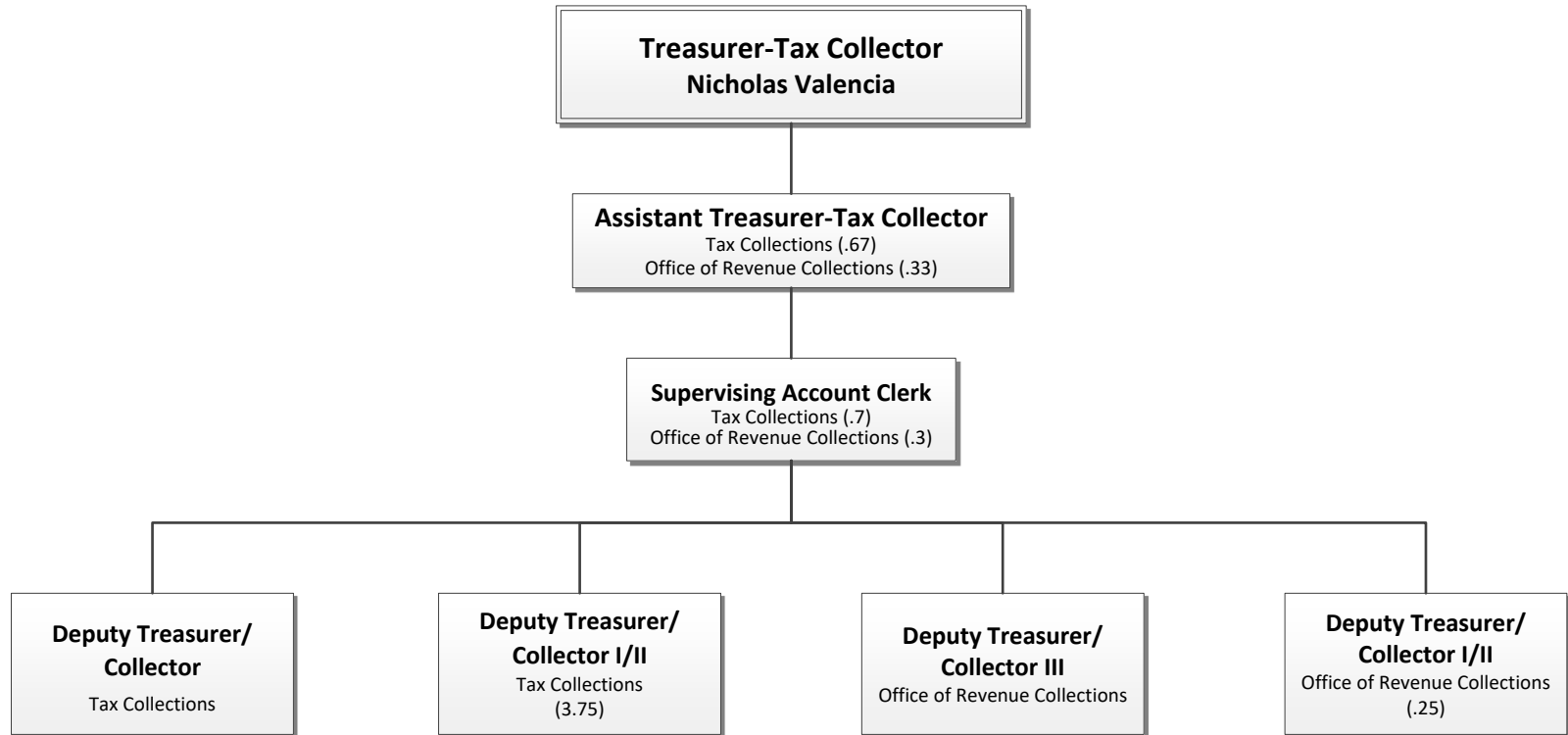
# Treasurer/Tax Collector FY 2023-24

*Recommended*

County of Sutter

C-97

FY 2023-24 Recommended Budget



<b>COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2023-2024</b>					
Fund: <b>0001 - GENERAL</b>					
Unit Title: <b>OFFICE OF REVENUE COLLECTION</b>					Dept: <b>1204</b>
	2021-2022 Actual Expenditure	2022-2023 YTD as of 05/10/2023	2022-2023 Adopted Budget	2023-2024 CAO Recommended	2022-2023 % Change Over
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	178,886	172,247	204,208	239,748	17.4
SERVICES AND SUPPLIES	40,958	24,403	67,054	50,708	-24.4
INTRAFUND TRANSFERS	69	0	0	0	0.0
OTHER FINANCING USES	154	1,727	1,330	1,401	5.3
NET BUDGET	220,067	198,377	272,592	291,857	7.1
<b>REVENUE</b>					
CHARGES FOR SERVICES	18,701	3,149	7,700	1,000	-87.0
OTHER FINANCING SOURCES	0	0	22,000	30,000	36.4
TOTAL OTHER REVENUE	18,701	3,149	29,700	31,000	4.4
<b>UNREIMBURSED COSTS</b>	201,366	195,228	242,892	260,857	7.4
<b>ALLOCATED POSITIONS</b>	1.88	1.88	1.88	1.88	0.0

*Budget detail can be found on page SC-64 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 8,943 accounts for collection. The combined unpaid balances for those accounts exceed \$11 million.

In FY 2021-22, \$253,492 was recovered in delinquent debts owed to County departments and the Courts. Most of these collections were in Victim Restitution funds, totaling \$203,464.

FY 2022-23 recovered delinquent debt projection is approximately \$160,000. For FY 2023-24, the recovered delinquent debt estimate is approximately \$150,000. This decrease is due to the passing of Assembly Bills 1869, 1950, 177, and 199, eliminating the authority to collect probation fees, administration/surcharge fees, and regular restitution and court fees.

## Major Budget Changes

### Salaries & Benefits

- \$35,540 Increase due to annual step and negotiated salary and benefit increases, offset by an underfilled Deputy III position

**Treasurer - Tax Collector**  
**Office of Revenue Collections (1-204)**

---

*Nicholas Valencia,*  
*Treasurer-Tax Collector*

**Services & Supplies**

- (\$12,947) Decrease in service charges provided by the Information Technology Department
- (\$3,399) Decreases related to software license and maintenance, and professional/specialized services

**Revenue**

- (\$6,700) Decrease in Revenue due to eliminating the authority to collect probation fees, administration/surcharge fees, and regular restitution and court fees
- \$8,000 Increase in one-time Transfer-In from ORC Collection Special Revenue Fund

**Recommended Budget**

Total appropriations are recommended at \$291,857, an increase of \$19,265 (7.1%) over the FY 2022-23 Adopted Budget. The General Fund provides 89.3% of the financing for this budget and Net County Cost is increased by \$17,965 (7.4%) compared to the FY 2022-23 Adopted Budget. The increase of Net County Cost is associated with loss of revenues due to the passing of Assembly Bills 1869, 1950, 177, and 199. The ORC Collection special revenue in the amount of \$30,000 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.

This Page Left Intentionally Blank