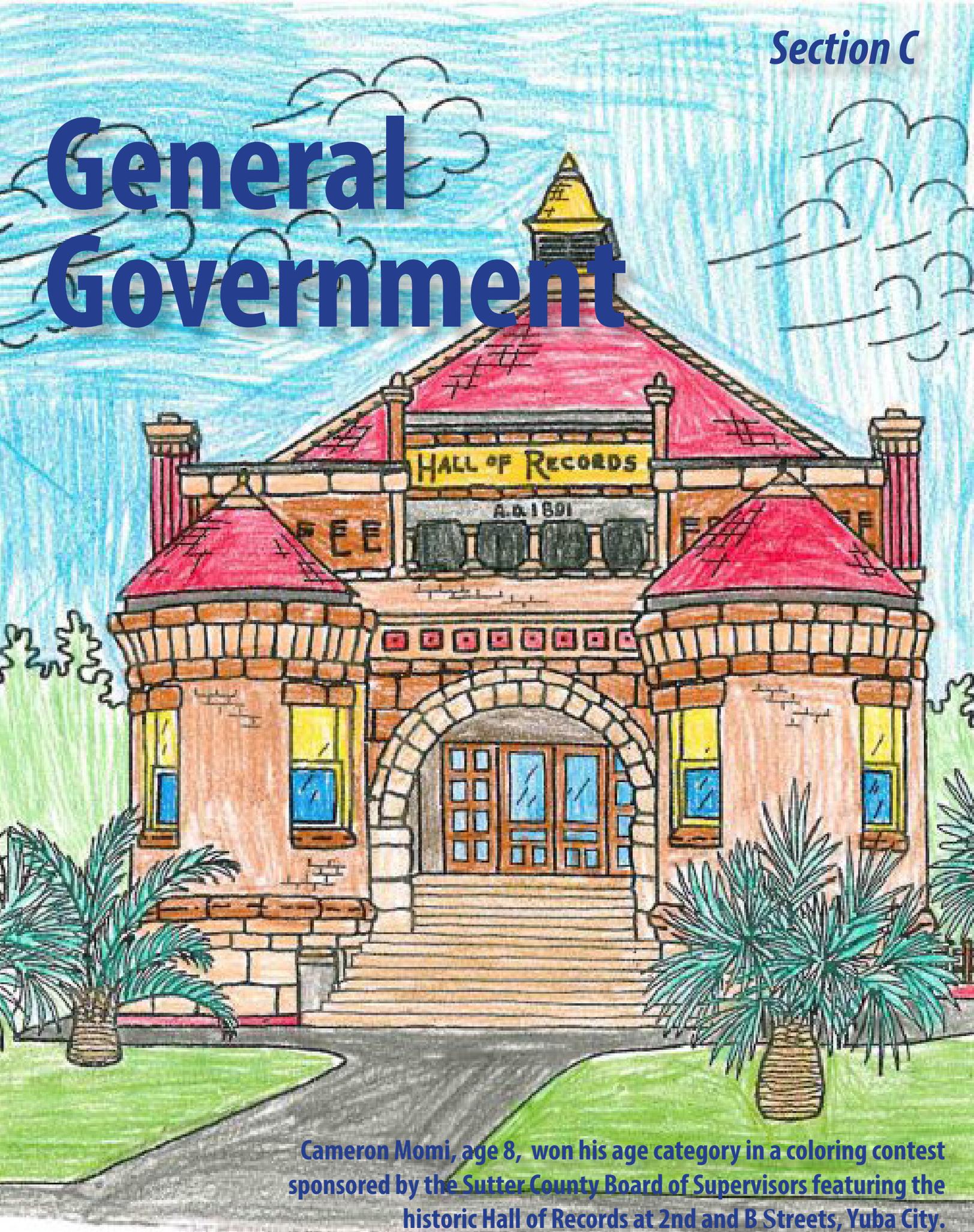


General Government



Cameron Momi, age 8, won his age category in a coloring contest sponsored by the Sutter County Board of Supervisors featuring the historic Hall of Records at 2nd and B Streets, Yuba City.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					Dept: 1203
Unit Title: ASSESSOR					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,857,840	1,602,884	2,062,209	2,049,132	-0.6
SERVICES AND SUPPLIES	301,472	218,151	419,242	574,489	37.0
OTHER CHARGES	75,221	78,027	0	0	0.0
CAPITAL ASSETS	385,964	0	0	0	0.0
OTHER FINANCING USES	2,465	2,617	2,938	20,397	594.2
NET BUDGET	2,622,962	1,901,679	2,484,389	2,644,018	6.4
REVENUE					
CHARGES FOR SERVICES	10,867	27,222	17,000	17,000	0.0
MISCELLANEOUS REVENUES	7,204	0	5,500	5,500	0.0
OTHER FINANCING SOURCES	385,964	0	0	0	0.0
TOTAL OTHER REVENUE	404,035	27,222	22,500	22,500	0.0
UNREIMBURSED COSTS	2,218,927	1,874,457	2,461,889	2,621,518	6.5
ALLOCATED POSITIONS	16.50	17.50	17.50	17.50	0.0

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

Mission / Program Discussion

The Assessor accurately and equitably produces the annual property tax assessment roll. 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.

Property Tax Value estimates are established by the Assessor and State Board of Equalization (BOE). These estimates form the basis for property taxes.

Although secondary to establishing property values, the Assessor’s Office provides public service 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.

While housing sales have slowed in the past year, the housing market remains resilient as the reduction of the supply of homes on the market has kept housing prices level. 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 office will also continue to review values pursuant to the provisions of Revenue and Taxation Code Section 51 (commonly referred to as “Prop 8”). The workload on the Assessor’s staff will continue to remain steady this fiscal year. Due to public perception of the housing market, the office has received an increased number of requests for Prop 8 reviews, but there is no substantial evidence to support an overall decline in property values.

With the implementation of Proposition 19, office workload has increased with tracking, reviewing, and processing of Base Year Value Transfer Claims. Additionally, 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 of the January 1st lien date, while the Assessor's Office has observed a slow-down in the real estate market, there is no indication of a decrease in values. The Sutter County values for single-family residences, Commercial & 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.

Accomplishments & Goals

FY 2023-24 Accomplishments

- Certified the 2023 Roll Timely using the new Aumentum Property Tax System
- Re-wrote 25% of the Office Policies and Procedures to reflect new Office Processes that coincide with the new Property Tax System
- Continued to cross-train staff in the new Property Tax System for the processing of Homeowner's Exemptions, Disabled Veterans Exemptions, and the Split/Lot Line Process
- Hired and are currently training a new Assessment Technician III to ensure a sound succession plan for the Deed Analyst position

FY 2024-25 Goals

- Provide the certified roll to the Auditor's Office by June 30, 2025
- Continue to rewrite policies and procedures for the new property tax system
- Continue cross-training employees in anticipation of anticipated staff retirements
- Timely evaluate and process all requests for taxpayer's requests for value reviews

Major Budget Changes

Salaries & Benefits

- (\$67,954) Decrease in Salary Savings (shown as a negative expense) to reflect department's intent to manage efficiency realized through the new property tax system
- \$27,893 Increase due to payout of accrued Vacation and Administrative Leave for retiring employees

Services & Supplies

- \$149,808 Increase in Internal Service Fund Information Technology costs. The department has limited ability to control these costs, which put significant strain on the budget. These costs increased due to the implementation of the new Property Tax System

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$154,494 as follows:

- Decrease in Salaries & Benefits of \$155,194 – backfill retiring positions at lower salaries, defer hiring a replacement Assistant Assessor, and unfund a Chief Appraiser position. These actions will limit succession planning in an office that has already reduced staff by 33% over the past 10 years. Staffing reductions may result in the office not defending Assessment Appeals which would ensure automatic reductions, not completing Property Tax Audits that have increased the Assessment Roll by an average of more than \$7 million annually over the past 10 years, and not closing the Property Tax Roll timely
- Increase in Subscription-Publication of \$700 – correct erroneous Requested budget

Total appropriations are recommended at \$2,644,018, an increase of \$159,629 (6.4%) from the FY 2023 Adopted Budget. The General Fund provides 99.1% of the financing for this budget unit. Net County Cost is increased by \$159,629 (6.5%) compared to the FY 2023-24 Adopted Budget.

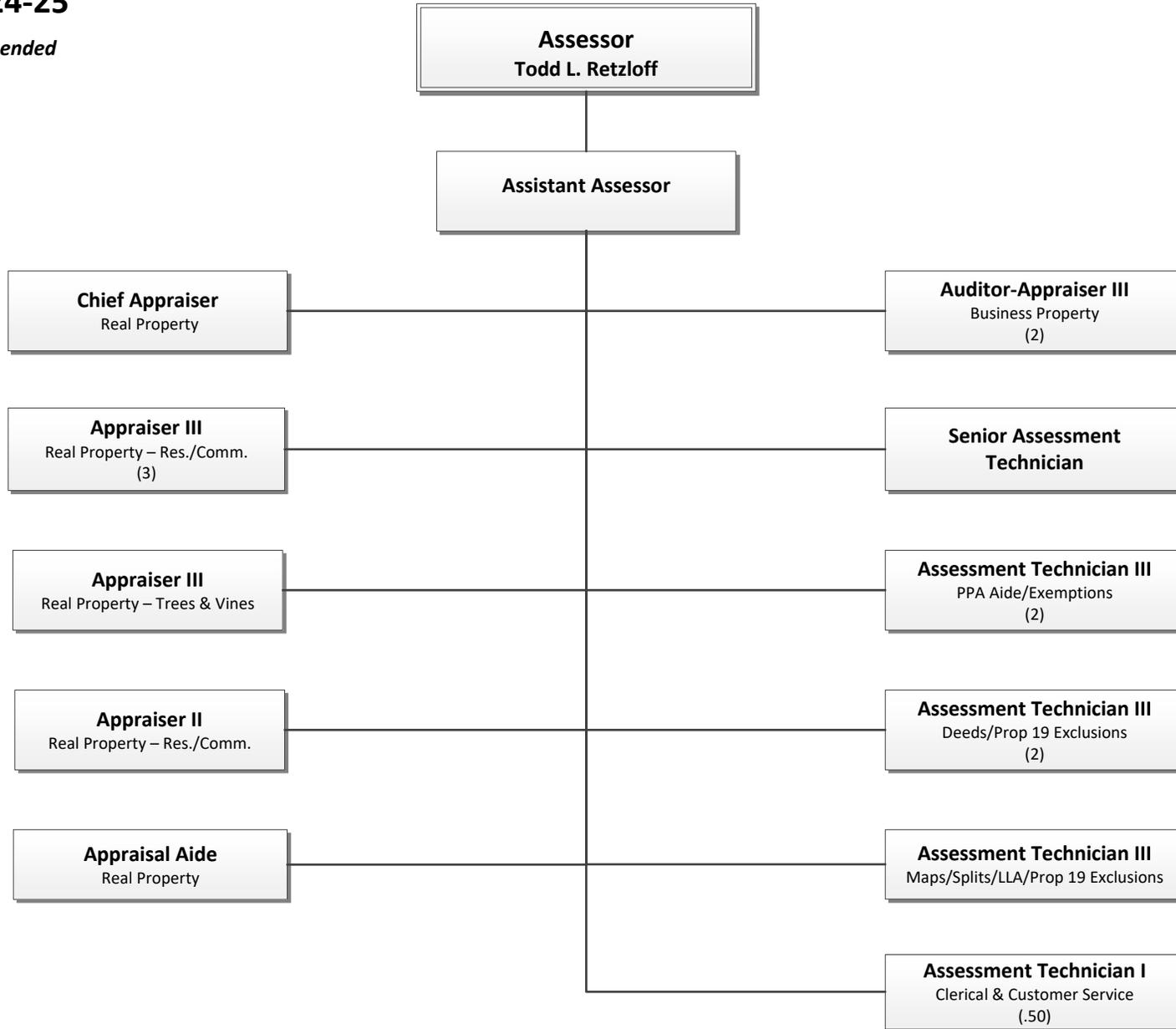
Use of Fund Balance

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

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**Assessor
FY 2024-25**

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1201	
Unit Title: AUDITOR-CONTROLLER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,211,295	1,211,527	1,753,608	1,634,304	-6.8
SERVICES AND SUPPLIES	377,917	311,640	408,243	506,798	24.1
OTHER CHARGES	28,069	28,485	0	0	0.0
CAPITAL ASSETS	137,109	0	0	0	0.0
OTHER FINANCING USES	13,737	14,276	14,816	28,783	94.3
NET BUDGET	1,768,127	1,565,928	2,176,667	2,169,885	-0.3
REVENUE					
CHARGES FOR SERVICES	77,133	42,730	68,300	67,500	-1.2
MISCELLANEOUS REVENUES	8,656	6,405	8,000	47,469	493.4
OTHER FINANCING SOURCES	139,578	0	0	0	0.0
TOTAL OTHER REVENUE	225,367	49,135	76,300	114,969	50.7
UNREIMBURSED COSTS	1,542,760	1,516,793	2,100,367	2,054,916	-2.2
ALLOCATED POSITIONS	13.90	13.90	13.90	13.90	0.0

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

Mission / Program Discussion

The Auditor-Controller’s Office provides excellent fiscal and management services to and on behalf of the people of Sutter County, as authorized by State law and County ordinances.

The responsibility of the Auditor-Controller, an elected official, is defined under Government Code Sections 26880 through 26886 and 26900 through 26922. Government Code Section 26881 states: “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 expenditure requests submitted by County departments and special districts for compliance with Board and Auditor-Controller policies
- **Cost Plan** - Prepare the County's Office of Management and Budget Super-Circular Cost Plan
- **General Ledger/Revenue Reporting** - Supervise the accounting procedures, the accounting system, and the chart of accounts and conform to generally accepted accounting principles
- **Payroll** - Perform Countywide biweekly payroll processing function pursuant to Government Code Section 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, perform audits for the County and Special Districts

Accomplishments & Goals

FY 2023-24 Accomplishments

- Worked with County departments for implementing Workday Enterprise Resource Planning system (Workday), provide necessary support to ensure system go live successfully
- 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 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 training financial personnel in other departments to increase accounting knowledge and skills to provide for consistent accounting processes throughout the County. This included mid-year financial review assistance and year-end meetings with the department heads

FY 2024-25 Goals

- Streamline the processes for accounting compensated absence in accordance to GASB 101
- 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 the Auditor-Controller's office to for cross training.
- Continue improving and learning new automated business processes while utilizing Workday
- Continue facilitate employee training with Workday and its data structure
- Update cash handling and procedures manual
- Properly account for all interfund/intrafund activity
- Update the policy and procedures to accommodate changes of utilizing Workday

Major Budget Changes

Salaries & Benefits

- \$124,427 Increase due to insurance and retirement cost
- \$39,534 Increased extra help costs
- \$50,000 Elimination of budgeted salary savings
- \$61,714 Increased County Contribution to Retirement
- \$62,713 Increased County Contribution to Group Insurance

Service and Supplies

- \$18,500 Increase in Professional/Specialized Service charges for property tax system and Workday system consulting services (eliminated Recommended Budget, as noted below)
- \$186,282 Increase in Internal Service Fund Information Technology Services charges as provided by the IT Department
- (\$9,930) Decrease in Utilities due to charge for office location reduction

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$427,890 as follows:

- Decrease in Salaries & Benefits of \$328,000 – recognizing historical vacancy rates and, in addition, positions will be held vacant for an extended period leading to slower service or service elimination
- Decrease in Professional/Specialized Service charges of \$18,500 – eliminating Department request for continued Workday consulting following system go-live
- Decrease in Employment Training of \$8,830 and Transportation and Travel of \$12,460 – eliminating planned attendance at industry training and networking events
- Decrease in Internal Service Fund Information Technology direct charges of \$60,100 – reduction of subscriptions supporting legacy software replaced by Workday

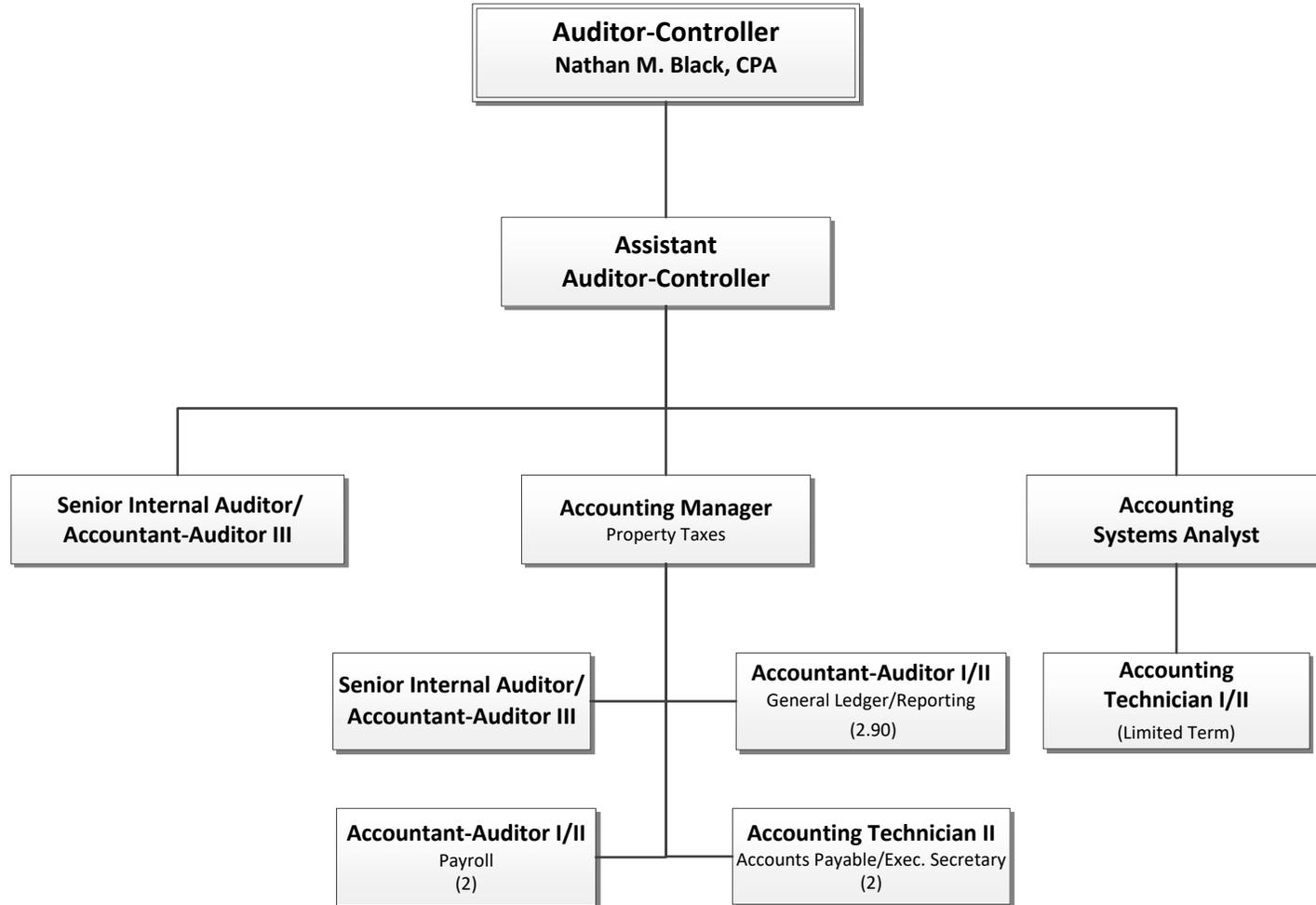
Total appropriations are recommended at \$2,169,885, a decrease of \$6,782 (-0.3%) from the FY 2023-24 Adopted Budget. The General Fund provides 94.7% of financing for this budget unit. Net County Cost is \$2,054,916, which is a decrease of \$45,451 (2.2%) from the FY 2023-24 Adopted Budget. As a support department, the Auditor-Controller's Office provides services to all County departments. A portion of the cost for this budget 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 2024-25

Recommended



Board of Supervisors (1-101)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL			Dept: 1101		
Unit Title: BOARD OF SUPERVISORS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	381,912	285,694	383,654	373,581	-2.6
SERVICES AND SUPPLIES	202,289	145,640	236,246	235,996	-0.1
OTHER CHARGES	2,026	2,043	0	0	0.0
CAPITAL ASSETS	6,071	0	0	0	0.0
OTHER FINANCING USES	9,711	10,173	10,420	15,743	51.1
NET BUDGET	602,009	443,550	630,320	625,320	-0.8
REVENUE					
OTHER FINANCING SOURCES	6,071	0	0	0	0.0
TOTAL OTHER REVENUE	6,071	0	0	0	0.0
UNREIMBURSED COSTS	595,938	443,550	630,320	625,320	-0.8
ALLOCATED POSITIONS	6.10	6.10	6.10	6.00	-1.6

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. This budget includes the five Supervisor positions and the costs necessary to support the Board's office. The budget is prepared by the County Administrator's Office.

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.

Public safety continues to be 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 Board of SBFCA, which has installed a slurry wall and strategic berms on the levees on the west bank of the Feather River to provide 200-year level flood protection for most of the basin that includes Live Oak and Yuba City, and is now focusing its attention on sections of the east bank of the Sutter Bypass levee to increase flood protection in the southern end of the basin.

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

From July 1, 2023 through June 30, 2024, Supervisors will have acted on more than 500 agenda items. Among the many actions taken, below are a few highlights:

- Reached tentative agreement on a tax sharing arrangement with the City of Yuba City to receive almost one-third of the proceeds that can be used to fund essential county General Fund programs and services such as jail, patrol, prosecution, local court costs, and probation, if a sales tax measure is placed on the ballot and approved by voters who live within the city limits;
- Created and filled the position of Economic Development Director to fulfill a County priority and create a coherent economic development strategy;
- Declared seven county owned properties, including the commercial property at 850 Gray Avenue, surplus and available for sale at fair market value;
- Encouraged youth to participate in the local government process by conducting Board of Supervisors meetings at Yuba City, Live Oak, East Nicolaus, and River Valley high schools;
- Ratified the declaration by the County Administrative Officer that a local emergency existed in relation to severe storms of the winter of 2024, opening the door to possible state and/or federal assistance;
- Accepted a grant in the amount of \$396,039 to reduce tobacco usage among students and conduct retailer education meetings;
- Received the California State Association of Counties coveted Innovation Award for the best overall entry from among almost 400 entries, for a multi-department effort to recruit and retain Health and Human Services workers;
- Amended the County's Dangerous Fireworks Ordinance to increase fines and allow the County to recover costs from those guilty of violating the ordinance;
- Committed the remaining American Rescue Plan Act fund balance to County Services Area-F and the Public Safety Fund;
- Renewed contracts to provide law enforcement, fire suppression, and medical response services to the City of Live Oak.

Board of Supervisors (1-101)

Major Budget Changes

Salaries & Benefits

- (\$10,073) Decrease in salaries and related benefits by continuing to hold the Board Aide position vacant and move the 0.1 FTE Principal Analyst to the County Administrator's budget (1-102) for cost savings

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$36,577 as follows:

- Decrease in Salaries & Benefits of \$10,073 by moving 0.1 FTE Principal Analyst position to the County Administrator's budget
- Continued unfunding of 1.0 FTE Board Aide to save \$137,347; County Administrative Office staff and Clerk of the Board will provide backup administrative support leading to slower service
- Decrease in Services and Supplies of \$25,000 for reduced transportation and travel resulting in reduced ability to network with State and Local governments on issues impacting Sutter County

Appropriations in this budget are recommended at \$625,320, a decrease of \$5,000 (-0.8%) from the FY 2023-24 Adopted Budget. The General Fund provides 100% of the funding for this budget unit.

The following position change is recommended to be effective July 1, 2024:

- Transfer of 0.1 FTE Principal Analyst position from Board of Supervisors (1-101) to County Administrator (1-102)

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: COUNTY ADMINISTRATOR					
					Dept: 1102
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,411,213	1,304,235	1,617,551	1,642,064	1.5
SERVICES AND SUPPLIES	103,125	110,128	112,668	317,071	181.4
OTHER CHARGES	2,675	2,693	0	0	0.0
CAPITAL ASSETS	7,942	0	0	0	0.0
OTHER FINANCING USES	8,138	8,508	8,768	16,594	89.3
NET BUDGET	1,533,093	1,425,564	1,738,987	1,975,729	13.6
REVENUE					
INTERGOVERNMENTAL REVENUES	0	125,000	0	100,000	100.0
OTHER FINANCING SOURCES	7,942	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	395,900	100.0
TOTAL OTHER REVENUE	7,942	125,000	0	495,900	100.0
UNREIMBURSED COSTS	1,525,151	1,300,564	1,738,987	1,479,829	-14.9
ALLOCATED POSITIONS	6.90	8.40	6.90	8.50	23.2

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 2023-24 Accomplishments:

- Completed a successful 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 over \$2.0 million dollars to stabilize County Service Area-F fire operations through June 30, 2025 while awaiting grant application and other funding results, with the remaining \$1.0 million provided to support the Public Safety Fund;
- Increased General Reserve to \$3.9 million and Budget Stabilization Account to \$3.9 million, an increase of \$6.3 million (4320%) to the County's reserves in the past four years;
- Completed the Surplus Land Act process on multiple County-owned properties to allow more flexible use or sale of surplus land and buildings;
- Brought 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;
- Continued collaboration 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.

Goals for FY 2024-25:

- Complete sale of surplus properties, creating opportunity to update current properties and consolidate County programs;
- Begin process of implementing a Community Choice Aggregation program in Sutter County giving residents and businesses a choice of electricity providers while potentially saving money on electric utility costs;
- Update Board of Supervisors goals, priorities and strategic planning for FY 2024-25 and beyond;
- Assist Sutter Pointe development in moving forward in a responsible manner, keeping community informed and expediting commercial and industrial zoning to generate jobs;
- Closeout ARPA funding by December 31, 2024, per Federal guidelines;
- Develop and implement strategies to mitigate State of California budget impacts passed down to counties;
- Continue to aggressively pursue grant opportunities for all areas of County services;

- Build an economic development program with key measurables in site readiness, business retention, marketing and workforce focused on growing business opportunities in Sutter County;
- Identify employment corridors and develop strategies to bring more employment and revenue generation;
- Create an economic development website focused on marketing the community to both internal and external clients.

Major Budget Changes

Salaries & Benefits

- \$37,312 Net increase in salary and benefits related to approved CAO contract May 14, 2024
- (\$228,577) Net decrease in salary and benefits related to keeping the Assistant County Administrator position vacant
- \$56,840 Increase in Extra Help for retired annuitant to assist with Adaptive Planning and other projects in support of the CAO's office
- \$20,652 Transfer of 0.1 FTE Principal Analyst position from Board of Supervisors (1-101) to County Administrator (1-102)
- (\$129,921) Net decrease in salary and benefits related to the Public Information Officer retiring October 2024 and keeping the position vacant
- \$268,207 Increase in salary and benefits for 1.0 FTE Economic Development Director Position hired in January 2024 and potentially 0.5 FTE administrative secretary delayed being hired until May 2024, paid with accumulated Transient Occupancy Tax revenue (positions approved in FY 2023-24)

Services & Supplies

- \$127,693 Increase in the Economic Development program offset by accumulated Transient Occupancy Tax revenue
- \$50,700 Increase in costs to administer the Incompetent to Stand Trial program
- \$26,100 Increase in Information Technology services and insurance costs

Revenues

- \$395,900 Increase in the cancellation of Transient Occupancy Tax revenue fund balance to pay for the Economic Development Program
- \$100,000 Increase in funding to lead and administer the Incompetent to Stand Trial program in Sutter County

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$180,657 as follows:

- (\$129,921) Decrease in Salaries & Benefits related to the retirement of 1.0 FTE Public Information Officer in October 2024, instead of February 2025 and keeping the position vacant. The duties of this position will be spread throughout the department
- (\$44,736) Decrease in 480 hours of Extra Help costs of retired annuitant Assistant County Administrator position to be paid by Health and Human Services
- (\$6,000) Decrease in Services and Supplies-Transportation and Travel

Recommended appropriations are \$1,975,729, an increase of \$236,742 (13.6%) from the FY 2023-24 Adopted Budget. This is mainly due to the addition of the Economic Development program established by the Board of Supervisors September 26, 2023 using Committed Fund Balance from accumulated Transient Occupancy Tax revenue. 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).

Net County Cost in this budget unit has been reduced by \$259,158 (-14.9%) from the FY 2023-24 Adopted Budget. The savings will result in less assistance provided to departments and the Board of Supervisors as well as reduced communication from the County to the Public.

The following position changes are recommended to be effective July 1, 2024:

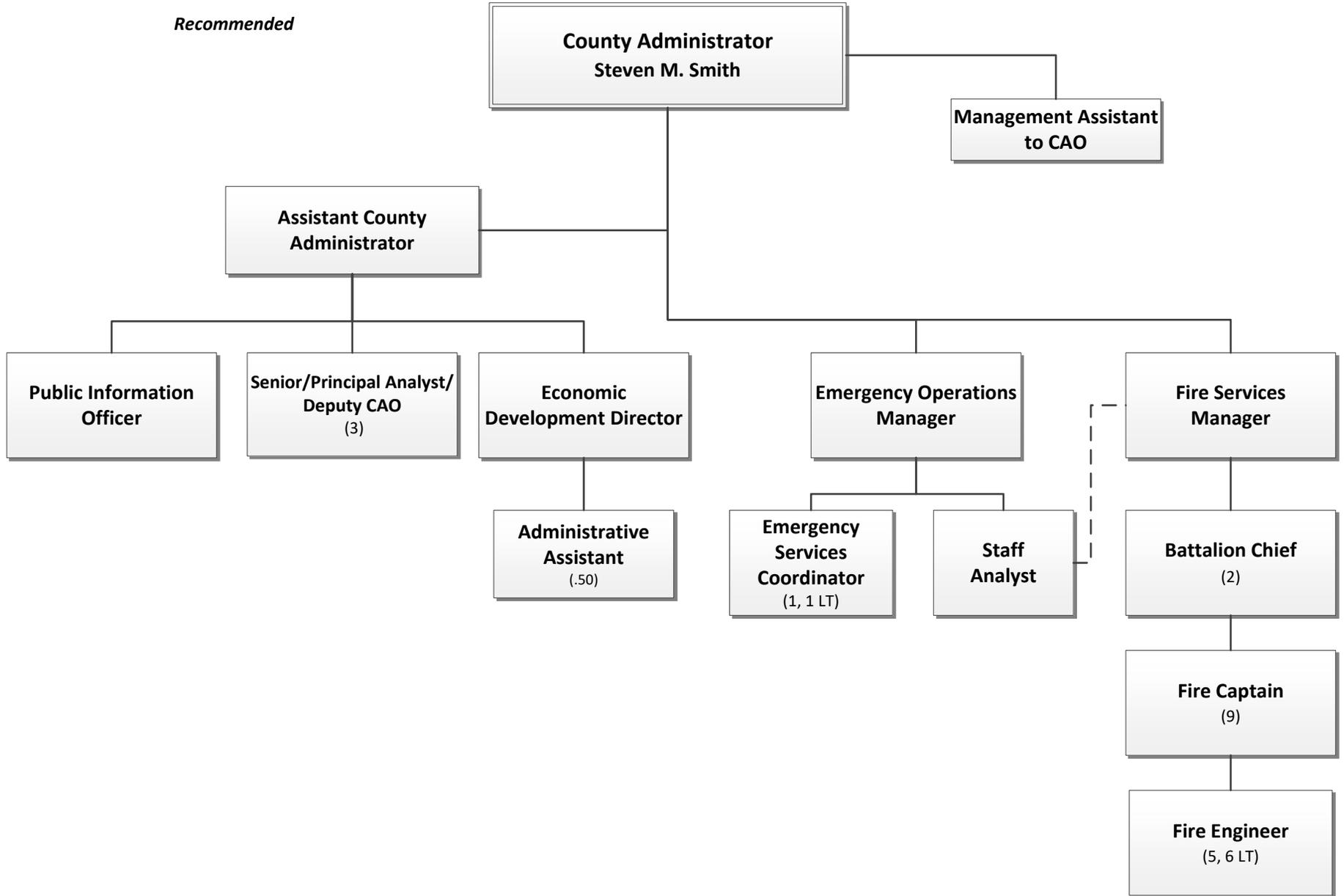
- Transfer of 0.1 FTE Principal Analyst position from Board of Supervisors (1-101) to County Administrator (1-102)
- Deletion of 1.0 FTE Analyst Flex 1-PR
- Addition of 1.0 FTE Analyst Flex S-D

Use of Fund Balance

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

**County Administrative Office
FY 2024-25**

Recommended



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

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: NON-DEPARTMENTAL EXPENSES					Dept: 1103
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	523,475	455,216	548,213	547,147	-0.2
OTHER CHARGES	125,906	1,224,847	1,229,000	134,000	-89.1
INTRAFUND TRANSFERS	-5,000	-5,000	-5,000	-5,000	0.0
INCREASES IN RESERVES	0	0	5,000	5,000	0.0
OTHER FINANCING USES	9,160	14,215	355	80,972	22,709.0
NET BUDGET	<u>653,541</u>	<u>1,689,278</u>	<u>1,777,568</u>	<u>762,119</u>	<u>-57.1</u>
REVENUE					
CHARGES FOR SERVICES	<u>47,614</u>	<u>0</u>	<u>47,510</u>	<u>48,299</u>	<u>1.7</u>
TOTAL OTHER REVENUE	<u>47,614</u>	<u>0</u>	<u>47,510</u>	<u>48,299</u>	<u>1.7</u>
UNREIMBURSED COSTS	605,927	1,689,278	1,730,058	713,820	-58.7
ALLOCATED POSITIONS	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. In FY 2023-24 Adopted Budget, 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). This contribution was eliminated from the FY 2024-25 Recommended Budget for cost savings, but it recommended as the first item to restore as resources allow.

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

Other Charges

- (\$1,100,000) Decrease in Contributions to Pension and OPEB prefunding accounts with PARS

Other Financing Uses

- \$80,617 Increase in Operating Transfer Out for Debt Services to comply with Governmental Account Standards Board (GASB) Statement 96 for Subscription Based Information Technology Arrangements (SBITA)

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget as follows:

- (\$1,100,000) Decrease in Contributions Internal Revenue Code Section 115 prefunding accounts with PARS in the amount of \$1 million for pension and \$100,000 for Other Post-Employment Benefits (OPEB). This reduction was necessary to avoid deeper cuts in critical services but is inconsistent with the Board's adopted Budget and Financial Management policy. This reduction should be restored before any other increases in General Fund costs are considered.
- \$67,451 Increase in Operating Transfers from requested budget related to the compliance to GASB 96 for the Workday implementation and Microsoft licenses.

Recommended appropriations total \$762,119, a decrease of \$1,015,449 (-57.1%) from the FY 2023-24 Adopted Budget. The General Fund provides 93.7% of the financing for this budget unit and has decreased by \$1,016,2388, or (-58.7%), compared to FY 2023-24. 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 in line 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 and the \$52,000 annual contribution to the Yuba-Sutter Economic Development Corporation.

County Administrative Office

Non-Departmental Expenses (1-103)

Steven M. Smith,
County Administrator

Investment in PARS as a pension and Other Post-Employment Benefits (OPEB) prefunding trust is enabled by Government Code 53216.1. As stated earlier, the decrease in contributions inconsistent with the Sutter County Budget and Financial Management policy. This is not a sustainable reduction as it is prudent to accelerate payoff of the unfunded pension and OPEB liability. Should unexpected revenues materialize, contributions to these funds are recommended to be the first priority to reinstatement.

The market value of the assets in the County's Pension account on April 30, 2024 was \$8,429,169. Due to high market volatility, the current year investment return is 9.51% which well exceeded the County's plan for paying down pension liability at a 4% annualized return on investment and a County contribution of \$1 million per year. The five-year average annual return rate is 5.09% is also exceeding County's expectations for investment performance, 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, 2024 is \$525,779 with a year-to-date investment return of 11.22%. 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*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL Unit Title: GENERAL REVENUES		Dept: 1209			
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	74,881	14,506	24,000	0	-100.0
INTRAFUND TRANSFERS	-762,924	-843,885	-843,885	-255,348	-69.7
INCREASES IN RESERVES	0	0	5,689,468	0	-100.0
OTHER FINANCING USES	5,863,678	10,408,456	10,329,240	526,581	-94.9
NET BUDGET	<u>5,175,635</u>	<u>9,579,077</u>	<u>15,198,823</u>	<u>271,233</u>	<u>-98.2</u>
REVENUE					
TAXES	39,827,733	23,506,062	39,544,555	41,181,505	4.1
LICENSES, PERMITS, FRANCHISES	2,555,657	2,172,221	2,200,000	2,200,000	0.0
FINES, FORFEITURES, PENALTIES	46,502	38,035	38,650	42,000	8.7
REVENUE USE MONEY PROPERTY	477,814	1,826,293	274,240	314,240	14.6
INTERGOVERNMENTAL REVENUES	233,151	191,309	235,056	275,000	17.0
CHARGES FOR SERVICES	6,743,554	4,419,370	7,123,580	8,203,078	15.2
MISCELLANEOUS REVENUES	1,689,530	1,253,575	1,450,000	1,180,000	-18.6
OTHER FINANCING SOURCES	252,000	625,193	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	11,135,575	218,274	-98.0
UNDESIGNATED FUND BALANCE	4,105,696	22,377,628	15,925,947	3,932,337	-75.3
TOTAL OTHER REVENUE	<u>55,931,637</u>	<u>56,409,686</u>	<u>77,927,603</u>	<u>57,546,434</u>	<u>-26.2</u>
UNREIMBURSED COSTS	-50,756,002	-46,830,609	-62,728,780	-57,275,201	-8.7
ALLOCATED POSITIONS	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

- (\$588,537) Decrease in Intrafund Overhead charges (shown as a negative expenditure) due to changes in the County's Annual Cost Plan

County Administrative Office General Revenues (1-209)

Steven M. Smith,
County Administrator

Increases in Reserves

- (\$1,000,000) Decrease in contributions to the General Reserve (\$500,000) and Budget Stabilization (\$500,000)

Other Financing Uses

- (\$9,802,569) Decrease due to payoff of the Gray Avenue property debt and return of development impact fees (DIF) to the Health and Human Services DIF fund were one time in nature

Revenues

- \$1,355,490 Increase in overall Property Tax revenues
- \$191,375 Increase in Property Tax in Lieu of Vehicle License Fees
- \$77,085 Increase in Sales Tax per estimates from HdL Sales Tax Consultants
- \$1,205,524 Increase in Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies
- \$40,000 Increase in Interest Revenue
- (\$150,000) Decrease in anticipated Tobacco Tax revenue
- (\$120,000) Decrease in contribution related to the dissolution of Yuba City Redevelopment Agency
- (\$10,917,301) Decrease in use of committed fund balance which was used to pay off Gray Avenue debt and return DIF funds
- (\$11,993,610) Decrease in Unassigned Fund Balance carried forward into the budget year

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 \$53,395,823, which is an increase of \$2,529,742 (5.0%) compared to the FY 2023-24 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 \$271,233, a \$14,927,590 decrease (-98.2%) from the FY 2023-24 Adopted Budget. Net General Fund available for appropriation is \$57,275,201, a decrease of \$5,453,579 (-8.7%). The decrease is largely related to elimination of one-time funds used for payoff of capital debt and diminishing unassigned fund balance.

County Administrative Office

General Revenues (1-209)

Steven M. Smith,
County Administrator

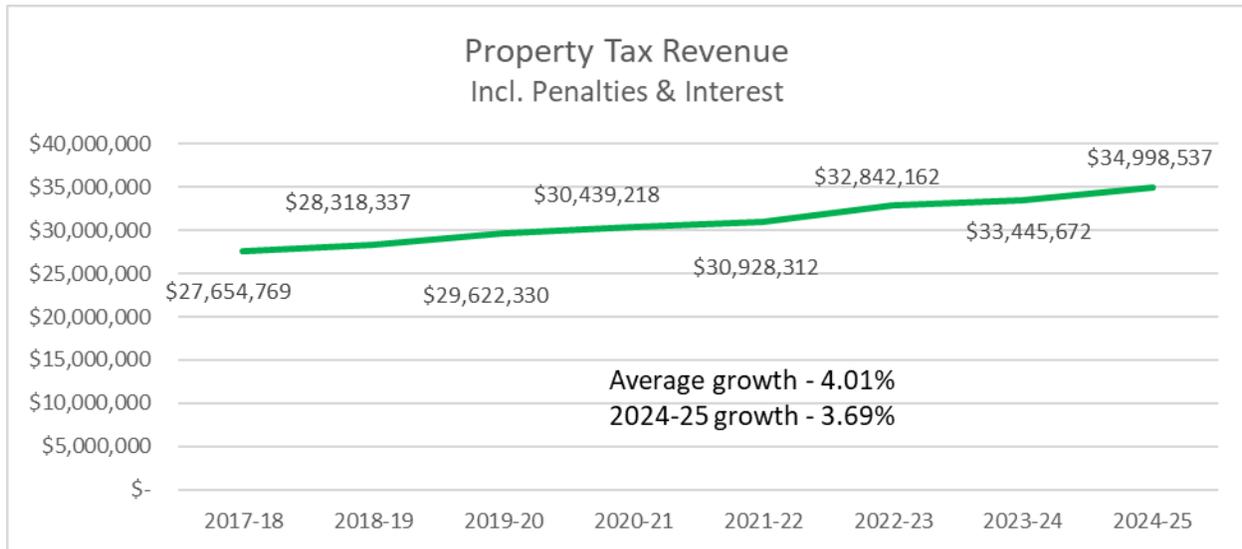
Historically, the County's major sources of General Fund revenue have been property tax and sales and use tax. In FY 2004-05, significant changes occurred in the way the major revenue streams are received from the State. Prior to 2004, a primary source of revenue for California counties was vehicle license 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 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, ongoing revenues are stable, but growth is relatively slow.

Property Taxes

For FY 2024-25, 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 \$35.0 million, an increase of 4.01% from projected FY 2023-24 revenue and by \$1,552,865 (4.6%) from the FY 2023-24 Adopted Budget. About half of this growth, however, reflects the end of a three-year payback of \$2.25 million (approximately \$775,000 per year) in property tax to the state, which was completed in FY 2023-24. The County originally set aside \$1.55 million in funds in FY 2021-22 to offset payments in FY 2022-23 and FY 2023-24, and those funds have now been exhausted.

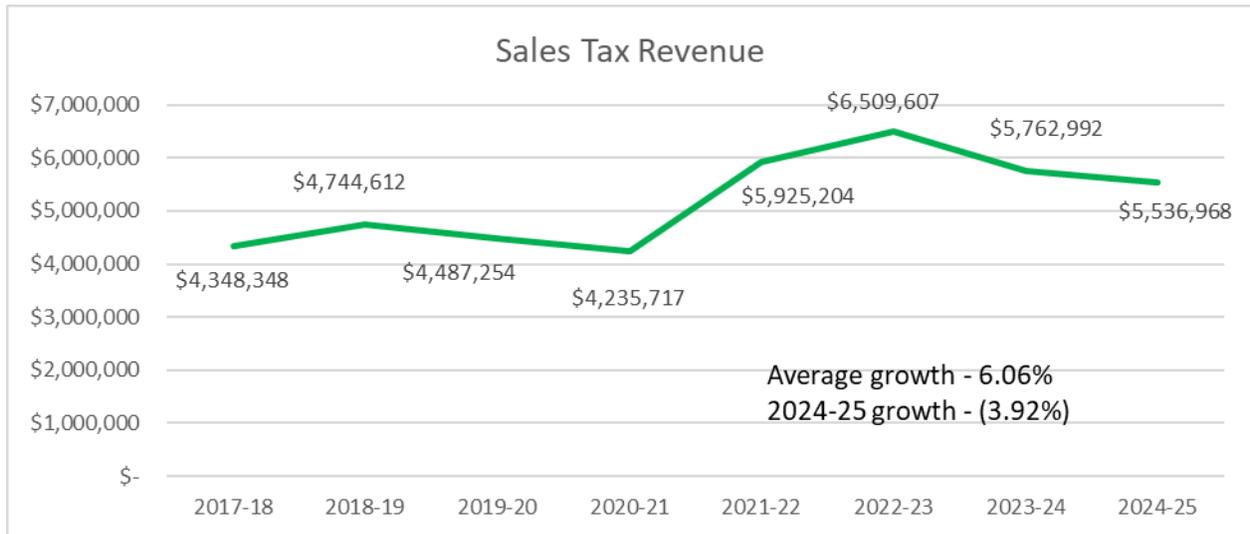
Sutter County uses a Teeter Plan, which allows the County to distribute property taxes to schools and other tax-receiving agencies as though there were no delinquent taxes due. The County then retains any penalty and interest revenue as the delinquent taxes are collected. Penalties and interest from delinquent taxes are projected at \$462,000 in the budget year, a decrease of \$38,000 (-7.6%) from the FY 2023-24 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 2023-24 and FY 2024-25, 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 by \$746,615 (-11.47%) from FY 2022-23 to FY 2023-24. FY 2024-25 should see a further decrease of \$226,024 (-3.92%). This takes sales tax down to its lowest level since FY 2020-21 when pandemic-related online sales increases drove a year-over-year increase of \$1.69 million (39.89%). 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

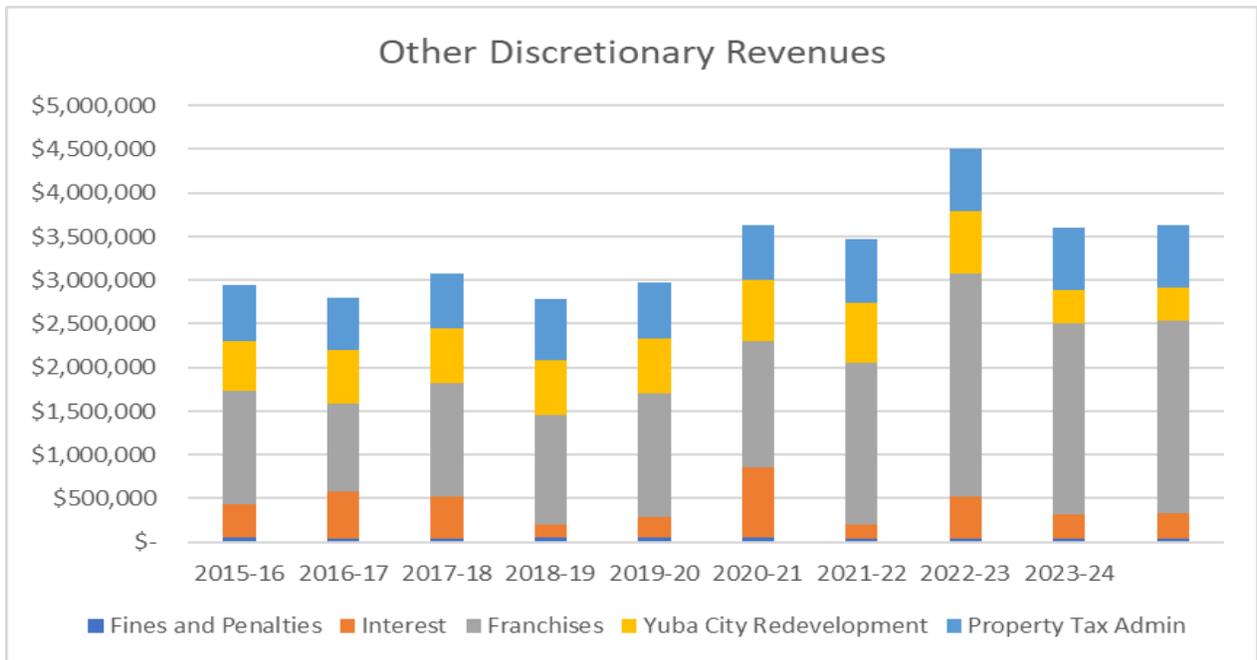
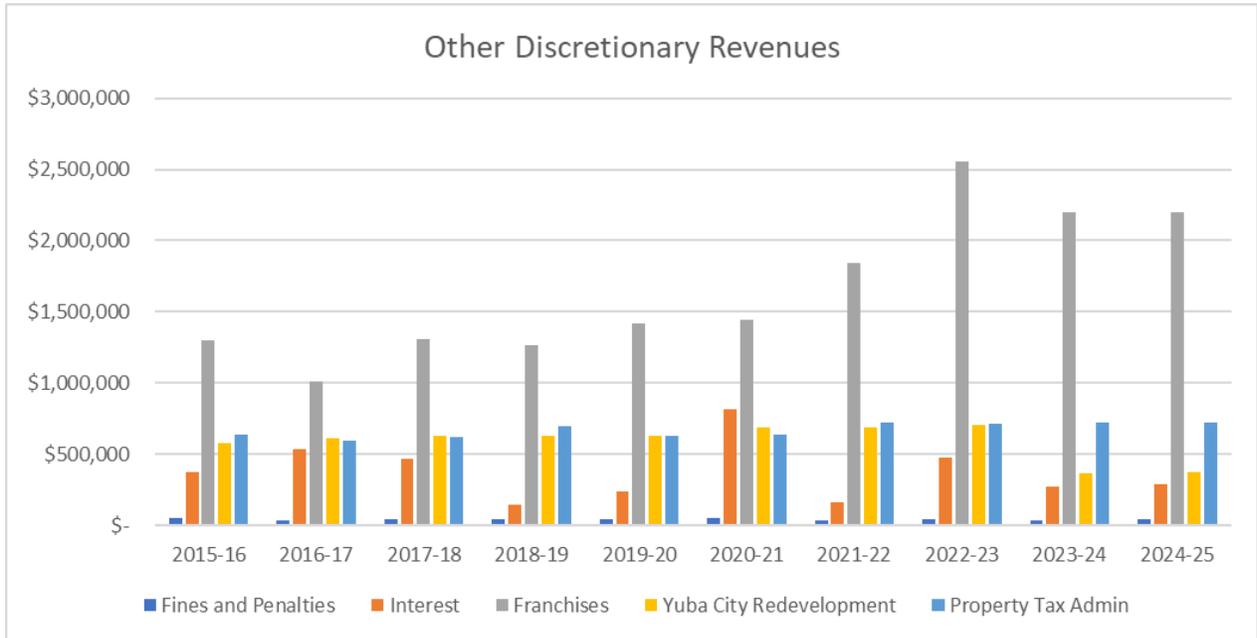
The County receives a share of Court fines and penalties, which have declined significantly over the past several years. Total Fines and Penalties revenue for FY 2024-25 is projected at \$42,000, a slight increase from the FY 2023-24 Adopted Budget, but reflective of actual revenues received.

Interest revenue has increased somewhat over the past year. Interest revenue is projected at \$290,000 for FY 2024-25, an increase of \$40,000 over the FY 2023-24 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 interest projection is reduced slightly by a change in methodology that nets interest revenues by Treasury Fees, formerly an expenditure.

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 2023-24. Total franchise fee revenue is budgeted at \$2.2 million, the same amount as the FY 2023-24 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 2023-24 by \$120,000. For FY 2023-24, the County expects to receive \$380,000 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 2017-18.

Together, these revenue sources are expected to generate approximately \$4.4 million in additional discretionary revenue to the County in FY 2024-25, the same as FY 2023-24. Charts below show the changes in the individual revenue sources as well as the combined effect since FY 2015-16.



County Administrative Office

General Revenues (1-209)

Steven M. Smith,
County Administrator

Appropriations in this budget include Transfers-Out for the General Fund share of two projects in FY 2024-25.

- \$260,000 Transfer for the Workday Enterprise Resource Planning (ERP) implementation, funded by cancellation of fund balance in the General Fund committed for Capital Projects.
- \$218,274 Access Control Panel upgrade funded by the General Fund

Currently, the General Reserve and the Budget Stabilization Reserve are, respectively, to be funded at their policy level of 5% of net General Fund appropriations. Appropriations do not include increases to reserves.

Use of Fund Balance

The estimated available Unassigned Fund Balance for the budget year is \$3,932,337, which is a decrease of nearly \$12 million from the FY 2022-23 ending Unassigned Fund Balance. This represents carry-forward monies generated from ongoing County operations in FY 2023-24, which is used to fund ongoing County expenditures in FY 2024-25. The carry-over fund balance is generated by savings in the current year. For FY 2023-24, this savings was far lower than in previous years due to negotiated raises and lower turnover rates. As was noted in the General Revenues budget narrative for FY 2023-24, this “spend down” of Unassigned Fund Balance was not unforeseen.

The FY 2024-25 budget includes cancellation of \$218,274 in fund balance committed for Capital Projects for an access control panel project.

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 is strongly recommended that funds be used to restore the \$1.1 million contribution to the County’s Pension and Other Post Employment Benefit (OPEB) trust accounts that was eliminated from the Recommended Budget to avoid deeper cuts in services.

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

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 9900	
Unit Title: CONTINGENCY					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
PROVISIONS FOR CONTINGENCIES	0	0	1,342,505	1,280,000	-4.7
NET BUDGET	0	0	1,342,505	1,280,000	-4.7
UNREIMBURSED COSTS	0	0	1,342,505	1,280,000	-4.7
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose

The General Fund Contingency budget, prepared by the County Administrator’s Office, is used for unanticipated costs occurring in all General Fund-related County operations during the fiscal year. It acts as a hedge against unanticipated adverse state and federal budget actions, may fund mid-year employee salary and benefits adjustments, and provides funds for unanticipated needs that may occur during the course of the fiscal year.

The 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 2023-24, a total of \$110,828 is anticipated to be spent from contingency included budgeting for an increase in anticipated funding from the Department of Justice Tobacco Grant increasing contingency reserve balances by \$4,564, a decrease of (\$27,392) in contingency for unanticipated costs related to the Fire Engine purchased by CSA-F, a decrease of (\$20,000) to replace the gate controller for the Office of Emergency Services, , a (\$38,000) decrease in contingency to pay for the Public Guardian Panoramic Software and a decrease of (\$30,000) in contingency to pay for the rise in Indigent Burial costs.

Recommended Budget

The Recommended Appropriation is \$1,280,000, which represents approximately 1.5% of recommended total General Fund appropriations (excluding the Contingency). This is a decrease of \$62,505 (-4.7%) from the FY 2023-24 Adopted Budget. The appropriation is consistent with Administrative Policy #504 – *Budget and Financial Management*, adopted by the Board of Supervisors on January 23, 2024.

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 2024-2025					
Fund: 0015 - PUBLIC SAFETY					Dept: 2401
Unit Title: EMERGENCY SERVICES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	366,078	350,493	559,207	622,706	11.4
SERVICES AND SUPPLIES	407,851	173,248	350,630	268,502	-23.4
OTHER CHARGES	37,032	43,203	29,578	130,379	340.8
CAPITAL ASSETS	159,627	268,066	0	0	0.0
INTRAFUND TRANSFERS	-3,234	-2,905	-3,000	5,500	-283.3
OTHER FINANCING USES	85,403	2,775	2,876	28,983	907.8
NET BUDGET	1,052,757	834,880	939,291	1,056,070	12.4
REVENUE					
INTERGOVERNMENTAL REVENUES	524,589	174,599	365,787	570,775	56.0
CHARGES FOR SERVICES	135,448	56,445	92,000	82,000	-10.9
MISCELLANEOUS REVENUES	668	4,458	750	4,000	433.3
OTHER FINANCING SOURCES	37,794	0	0	0	0.0
TOTAL OTHER REVENUE	698,499	235,502	458,537	656,775	43.2
UNREIMBURSED COSTS	354,258	599,378	480,754	399,295	-16.9
ALLOCATED POSITIONS	3.00	4.00	4.00	4.00	0.0

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

Mission / Program Discussion

The Office of Emergency Management (OEM) oversees the County’s comprehensive emergency management program, addressing all hazards. This includes identifying potential threats, devising response plans and protocols, suggesting strategies for hazard mitigation, conducting staff training and response drills, overseeing the Emergency Operations Center (EOC), managing Emergency Management Performance grants (EMPG) and Homeland Security Grants (HSGP), disseminating preparedness information to the public, fostering collaboration with allied agencies, and coordinating the County’s response and recovery efforts during significant emergencies and disasters.

Goals / Accomplishments

In FY 2024-25, the Office of Emergency Management (OEM) will continue to prioritize enhanced coordination and collaboration among public safety and service providers serving the citizens of Sutter County. This includes facilitating communication and cooperation between various agencies to ensure a unified response to emergencies. Additionally, OEM will focus on achieving comprehensive emergency management objectives, spanning mitigation, preparedness, response, and recovery efforts. By providing planning, training, and coordination, OEM aims to strengthen the county's resilience and ability to effectively manage emergencies of all types.

OEM will prioritize compliance and standardization by ensuring adherence to state and federal mandates related to emergency management, as well as the implementation of the Standardized Emergency Management System (SEMS) and the National Incident Management System (NIMS). This will help streamline operations and improve interoperability between agencies during emergency response efforts.

Grant administration and project management will remain a key focus for OEM in the upcoming fiscal year. By administering public safety grants and providing project management assistance to eligible allied agencies, OEM will work to enhance the county's overall capacity to prevent, respond to, and recover from emergencies and disasters. These efforts will support the implementation of various initiatives aimed at building community resilience and disaster preparedness.

Lastly, OEM will continue to prioritize continuous improvement and innovation in its emergency management practices. This includes evaluating and refining existing processes, incorporating lessons learned from past incidents, and exploring new technologies and strategies to enhance emergency response capabilities. By staying proactive and adaptable, OEM will remain at the forefront of emergency management efforts in Sutter County.

FY 2023-24 Accomplishments:

In the previous fiscal year (FY 2023-24), the Office of Emergency Management (OEM) achieved several significant accomplishments:

1. Completed Emergency Operations Plans (EOPs) for all Local Management Areas (LMAs), ensuring that each area had a comprehensive plan in place to effectively respond to emergencies.
2. Conducted Emergency Operations Center (EOC) exercises, providing valuable training and practice for key personnel to enhance their readiness and coordination during crisis situations.
3. Hired an Emergency Services Coordinator, adding dedicated expertise to the OEM team and strengthening the county's emergency management capabilities.
4. Purchased and equipped two trailers, which can be deployed to provide additional resources and support during emergencies, enhancing the county's response capabilities.
5. Established a new office space, providing a centralized location for OEM operations and facilitating collaboration and communication among team members and partner agencies.
6. Implemented EOC software, streamlining communication and information management processes within the Emergency Operations Center and improving overall response efficiency.

These accomplishments demonstrate OEM's commitment to enhancing coordination, preparedness, and resilience in Sutter County, laying a solid foundation for continued success in the years ahead.

Major Budget Changes

Salary & Benefits

- \$63,499 Increase due to addition of 1.0 FTE Emergency Services Coordinator position and 1.0 FTE Emergency Services Coordinator-LT position, approved in FY 2023-24

Services and Supplies

- (\$82,128) Decrease primarily due to a reduction in Professional/Specialized Services

Revenues

- (\$43,420) Decrease in the FY2022 Fire Safe Grant
- \$125,000 Increase due to the DWR Drought Resiliency Grant
- (\$15,000) Decrease in Mutual Aid

Recommended Budget

Recommended appropriations are \$1,056,070, which is an increase of \$116,779 (12.4%) from the FY 2023-24 Adopted Budget. The General Fund provides \$399,295 (37.8%) of the financing for this budget unit, which is a decrease of \$81,459 (16.9%) compared the FY 2023-24 Adopted Budget.

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$85,285 as follows:

- Decrease in Professional/Specialized Services of \$60,000
- Additional decrease in other areas of Supplies & Supplies of \$25,285

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY					
Unit Title: FIRE SERVICES ADMINISTRATION					
					Dept: 2402
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	282,747	215,627	282,102	300,950	6.7
SERVICES AND SUPPLIES	37,062	46,150	60,709	61,873	1.9
OTHER CHARGES	6,165	5,820	5,480	22,868	317.3
CAPITAL ASSETS	1,012	0	0	0	0.0
INTRAFUND TRANSFERS	3,234	2,905	3,000	3,500	16.7
OTHER FINANCING USES	906	969	1,071	2,019	88.5
NET BUDGET	331,126	271,471	352,362	391,210	11.0
REVENUE					
INTERGOVERNMENTAL REVENUES	10,026	0	0	0	0.0
CHARGES FOR SERVICES	30,918	8,797	27,500	20,000	-27.3
MISCELLANEOUS REVENUES	1,850	1,273	750	1,000	33.3
OTHER FINANCING SOURCES	15,821	0	0	0	0.0
TOTAL OTHER REVENUE	58,615	10,070	28,250	21,000	-25.7
UNREIMBURSED COSTS	272,511	261,401	324,112	370,210	14.2
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	0.0

Budget detail can be found on page SC-18 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. These CSAs operate seven fire stations across the County to provide fire protection services. The Fire Services Manager/Fire Chief is the sole position within this budget unit. As the lead Fire Investigator, the Fire Chief investigates fire incidents to determine cause and origin and manages the Departmental Investigations Unit. Additionally, the Fire Chief coordinates annual budgets, acts as the County Fire Marshal to enforce adopted fire codes and ordinances, and prepares 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 functions include promptly addressing emergencies, accurately examining, and assessing all forthcoming commercial constructions, and maintaining comprehensive oversight of rescue missions, firefighting endeavors, and responses to hazardous materials releases within the CSAs. Additionally, the Fire Chief serves as County Fire Marshal, ensuring strict enforcement of established fire codes and ordinances. Furthermore, the Fire Chief will carefully craft apparatus specifications for the CSAs, and act as a liaison for the County Fire Services, engaging with various jurisdictions, emergency responders, governing bodies, and the public.

Major Budget Changes

Salaries and Benefits

- \$18,848 Increase in negotiated salaries and related benefits

Services and Supplies

- (\$461) Decrease in ISF IT Services Used
- \$5,388 Increase in ISF Liability Premium
- (\$1,134) Decrease in ISF Property/General Premium

Revenues

- (\$10,000) Decrease in Mutual Assistance
- \$2,500 Increase in Interfund Building Inspection

Recommended Budget

Appropriations are recommended at \$391,210, which is an increase of \$38,848 (11.0%) from the FY 2023-24 Adopted Budget. The General Fund provides \$370,210 (94.63%) of the financing for this budget unit, which is an increase of \$46,098 (14.2%) over the FY 2023-24 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.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0305 - COUNTY SERVICE AREA F				Dept: 0305	
Unit Title: COUNTY SERVICE AREA F					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	2,828,930	2,203,783	3,106,672	3,769,366	21.3
SERVICES AND SUPPLIES	1,366,610	832,298	985,622	1,407,858	42.8
OTHER CHARGES	150,508	131,510	131,607	145,250	10.4
CAPITAL ASSETS	776,563	22,497	0	0	0.0
OTHER FINANCING USES	30,769	32,505	32,690	52,679	61.1
NET BUDGET	5,153,380	3,222,593	4,256,591	5,375,153	26.3
REVENUE					
TAXES	2,190,226	1,399,662	2,072,600	2,200,800	6.2
FINES, FORFEITURES, PENALTIES	20,100	0	15,000	5,000	-66.7
REVENUE USE MONEY PROPERTY	-33,015	36,708	2,000	1,000	-50.0
INTERGOVERNMENTAL REVENUES	213,767	16,233	17,186	18,000	4.7
CHARGES FOR SERVICES	1,209,654	528,639	797,500	1,045,735	31.1
MISCELLANEOUS REVENUES	37,253	8,425	0	5,000	100.0
OTHER FINANCING SOURCES	1,515,125	22,497	1,325,000	2,099,618	58.5
CANCELLATION OF OBLIGATED FB	0	0	27,305	0	-100.0
TOTAL OTHER REVENUE	5,153,110	2,012,164	4,256,591	5,375,153	26.3
UNREIMBURSED COSTS	270	1,210,429	0	0	0.0
ALLOCATED POSITIONS	23.00	22.00	22.00	22.00	0.0

Budget detail can be found on page SC-21 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 units, and one heavy rescue/hazardous materials truck. Active personnel include two Battalion Chiefs, nine Captains, five Engineers, four Firefighters and seventeen volunteers. The 2020 Census report lists the population of CSA-F as 27,628, including the contracted City of Live Oak.

The Fire Department has been rated by the Insurance Services Office (ISO) as Class 4 in the Sutter Community Services District, Class 4 in the City of Live Oak, and Class 5 in all non-hydranted areas within five miles of a fire station (one of only three fire departments in the State of California with this rating for non-hydranted areas). Areas located beyond five miles of a fire station are rated as Class 10. Each rating number represents a fire defense and physical condition measurement

relative to insurance risk. Lower values indicate less insurance risk and often equate to lower insurance costs for residents.

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 revenues generated by CSA-F have not kept pace with the escalating cost of operating stations staffed with full time firefighters. In the past four years, the Board of Supervisors has used County General Fund, Coronavirus Aid, Relief and Economic Security (CARES) Act, and American Rescue Plan Act (ARPA) funds for one-time costs such as purchase of equipment (including fire engines) and to subsidize CSA-F's operating deficit. In 2022, the Board of Supervisors placed Measure A, a one percent countywide sales tax measure, on the ballot, which would have funded CSA-F and the County's rural fire districts had it passed. However, Measure A narrowly lost. 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 has also applied for three-year grant funding in the next round to be awarded later this year, but CSA-F will not know if funds will be awarded until late 2024, and funding would not commence until Spring 2025. Without SAFER grant funding, the ongoing revenue falls short of supporting the existing service levels.

Even with SAFER grant funding, it cannot be stated strongly enough that CSA-F lacks adequate ongoing financial resources to address all staffing, equipment, training, and facility requirements for the foreseeable future and a viable, non-General Fund solution must be identified immediately. In the FY 2024-25 Recommended Budget, a contribution of one-time funding accounts for 39% of the revenue necessary to operate the department. CSA-F was never intended to be a financial responsibility of the County General Fund and, in fact, state law places limits on the transfer of County General Fund dollars to a special district, independent or dependent. The Board of Supervisors has allocated millions of dollars in one-time monies to assist the CSA, but now facing significant cost increases, this County Service Area must achieve financial autonomy by either generating sufficient revenue or scaling services to align with ongoing available resources.

Accomplishments & Goals

During the 2023 calendar year, the Department responded to 1,789 calls out of the Live Oak Station, 758 calls out of the Oswald Tudor Station, and 602 calls out of the Sutter Fire Station. Additionally, the Department responded to Mutual Aid requests in the counties of Colusa, Lake and Siskiyou during the 2023 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 2024-25, 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

- \$662,694 Increase in negotiated salary and related benefits to base pay and longevity pay
- (\$270,114) Decrease due to 2.0 FTE vacant Fire Engineer positions remaining unfunded

Services & Supplies

- \$6,000 Increase in Fuel & Oil
- \$10,000 Increase in Small Tools
- \$297,957 Increase in ISF Liability Premium
- \$22,021 Increase in ISF Property/General Premium
- \$60,314 Increase in ISF Worker's Compensation Premium

Revenue

- \$128,200 Increase in projected property tax revenue
- \$2,099,618 Increase in Operating Transfer In from ARPA (O-269) for the departmental need

Recommended Budget

Appropriations are recommended at \$5,375,153, which is an increase of \$1,118,562 (26.3%) from the FY 2023-24 Adopted Budget. Major funding is provided through property taxes, special taxes, City of Live Oak contract revenues, and interest earnings. This budget unit was initially designed to operate independently, relying on its property tax base and Special Fire Tax revenue without needing financial support from other sources including the General Fund. On January 23, 2024, the Board of Supervisors approved the remaining federal American Rescue Plan Act (ARPA) funds to provide one-time funding in the FY 2024-25 Recommended Budget to stabilize service levels in CSA-F through December 31, 2024 and to use any remaining funds plus accrued interest to support unreimbursed operating costs within the Public Safety Fund through December 31, 2024, resulting in 22.8% of the County's total ARPA funds committed to CSA-F.

The current tax revenue, which encompasses the Special Fire Tax, falls short of meeting the escalating operational expenses of the Fire Department. Without the infusion of new revenue, the Department must explore avenues to augment income or implement cost-cutting measures, potentially leading to a reduction in community service levels. This reduction could result in longer response times and elevated ISO ratings in affected areas, consequently raising the prospect of increased home and property insurance costs in those areas.

The Department must continue to un-fund two vacant Fire Engineer positions and has applied for the 2023 FEMA SAFER grant for assistance with staffing.

Use of Fund Balance

The CSA-F fund contains a Restricted Fund Balance in the amount of \$627,519 as of July 1, 2023.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0309 - CNTY SERVICE AREA C-E NICOLAUS					
Unit Title: CNTY SERVICE AREA C-E NICOLAUS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	81,003	95,531	169,297	191,327	13.0
OTHER CHARGES	10,157	17,077	29,109	74,469	155.8
CAPITAL ASSETS	116,036	138,438	0	39,345	100.0
INCREASES IN RESERVES	0	0	60,394	0	-100.0
NET BUDGET	207,196	251,046	258,800	305,141	17.9
REVENUE					
TAXES	278,269	178,970	233,500	267,842	14.7
REVENUE USE MONEY PROPERTY	6,935	91,496	15,000	13,600	-9.3
INTERGOVERNMENTAL REVENUES	2,472	1,175	2,300	2,300	0.0
CHARGES FOR SERVICES	0	0	8,000	8,000	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	13,399	100.0
TOTAL OTHER REVENUE	287,676	271,641	258,800	305,141	17.9
UNREIMBURSED COSTS	-80,480	-20,595	0	0	0.0
ALLOCATED POSITIONS	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 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.

The Department consists of one shared Volunteer Fire Chief, one shared Assistant Chief, one shared Extra-Help Fire Engineer, one shared Extra-Help Firefighter with Pleasant Grove Volunteer Fire Department, and 10 Volunteer Fire Fighters. CSA-C is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief. All personnel are trained in emergency care and cardiopulmonary resuscitation.

Accomplishments & Goals

The Department responded to 310 calls for service in 2023. The East Nicolaus Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- \$4,000 Increase in Clothing/Personal
- \$3,000 Increase in Small Tools
- \$3,000 Increase in Utilities
- \$3,890 Increase in Physicals
- \$7,228 Increase in ISF Property/General Premium

Capital Assets

- \$39,345 Addition of PCT50 Extraction Combination Tool

Revenues

- \$30,000 Increase in Property Tax Current Secured
- \$13,399 Increase in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are \$305,141, which is an increase of \$46,341 (17.9%) from the FY 2023-24 Adopted Budget. There is no General Fund impact in this budget unit. All funding is provided through property taxes and interest.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$39,345 Purchase of PCT50 Extraction Combination Tool

Use of Fund Balance

The CSA-C fund contained a Restricted Fund Balance in the amount of \$1,204,409 as of July 1, 2023. The FY 2024-25 Recommended Budget includes use of \$13,399 in restricted fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0311 - CNTY SRVC AREA D-PLEASANT GROV					
Unit Title: CNTY SRVC AREA D-PLEASANT GROV					
				Dept: 0311	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	161,567	137,678	212,963	207,068	-2.8
OTHER CHARGES	10,091	19,354	30,517	85,422	179.9
CAPITAL ASSETS	142,319	138,438	0	81,156	100.0
INCREASES IN RESERVES	0	0	35,820	0	-100.0
OTHER FINANCING USES	228,958	0	0	0	0.0
NET BUDGET	542,935	295,470	279,300	373,646	33.8
REVENUE					
TAXES	334,880	220,427	256,500	319,536	24.6
REVENUE USE MONEY PROPERTY	11,284	101,260	12,000	12,400	3.3
INTERGOVERNMENTAL REVENUES	2,977	1,444	2,800	2,801	0.0
CHARGES FOR SERVICES	0	0	8,000	8,000	0.0
OTHER FINANCING SOURCES	228,958	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	30,909	100.0
TOTAL OTHER REVENUE	578,099	323,131	279,300	373,646	33.8
UNREIMBURSED COSTS	-35,164	-27,661	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Mission / Program Discussion

The Pleasant Grove Volunteer Fire Department (CSA-D) is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within this service area. The Department consists of one shared Volunteer Fire Chief with East Nicolaus Fire Department, one shared Extra Help Fire Engineer, and one shared Fire Fighter with East Nicolaus Volunteer Fire Department. Pleasant Grove Volunteer Fire Department currently has a total of 11 Volunteer Fire Fighters. CSA-D is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief. 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 328 calls for service in 2023. The Pleasant Grove Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- \$36,000 Decrease in Rents/Leases Structures/Ground
- \$10,263 Increase in ISF Property/General Premium
- \$39,345 Increase in Capital Asset Equipment-one combination extraction tool
- \$7,100 Increase in Capital Asset Equipment-one ProExpress extractor

Capital Assets

- \$39,345 Addition of PCT50 Extraction Combination Tool
- \$7,100 22 Pound Capacity Pro Express Soft Mount Extractor Washer

Revenues

- \$63,036 Increase in projected Property Taxes
- \$30,909 Increase in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are \$373,646 which is an increase of \$94,346 (33.8%) from the FY 2023-24 Adopted Budget. There is no General Fund impact from this budget unit. All funding is provided through property taxes and interest.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$39,345 Purchase of PCT50 Extraction Combination Tool
- \$7,100 Purchase of 22 Pound Capacity Pro Express Soft Mount Extractor Washer

Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of \$1,329,139 as of July 1, 2023. The FY 2024-25 Recommended Budget includes use of \$30,909 in Restricted Fund Balance.

****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 2024-25 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 2024-25:

- **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 since FY 2022-23 to process the \$487,050 refund held by the State. The refund did not occur in FY 2022-23. On May 10, 2024, the State Public Works Board approved final revised costs which will allow the County to invoice for this refund. The County expects to receive the refund near the end of FY 2023-24 or

early FY 2024-25. Development Services will bring a budget adjustment to the Board of Supervisors at the time the refund is received in order to transfer that refund plus any Fund Balance from the project back to the General Fund.

Tri-County Regional Juvenile Rehabilitation Facility Project 1-808

Construction of the Tri-County Juvenile Rehabilitation Facility commenced in February 2021, overseen by Yuba County on behalf of the Tri-County Juvenile Rehabilitation Facilities, which also include Sutter and Colusa. Funding for the project was secured from both Round 1 and Round 2 of Senate Bill 81 (SB81). Situated at 938 14th Street in Marysville, the facility also provides program spaces, medical and therapy rooms, day rooms, administrative offices, a medical office, lobby, laundry facilities, and recreation yards. Throughout the project's development, modifications have been implemented in both the design and construction phases. On, October 12, 2023 the State Fire Marshal granted final occupancy, clearing the path for staff to begin occupying the facility. With just a few minor tasks left to finalize, the facility anticipates reaching full occupancy by the conclusion of FY 2023-24. Similarly, for FY 2023-24, there are no appropriations being proposed for FY 2024-25.

Workday Enterprise Resource Planning Software Implementation Project 1-820

On July 26, 2022, the Board of Supervisors approved a Consulting Agreement with Workday, Inc., totaling \$2,500,000, effective from July 28, 2022, through July 27, 2023, aimed at the deployment of Workday, Inc.'s Enterprise Resource Planning software. On April 22, 2024, Workday initiated operations for human resources and payroll, followed by finance processes on May 1, 2024. This implementation replaced a failing financial software application and automated numerous manual processes previously undertaken by the County, encompassing tasks such as employee onboarding, benefit enrollment, payroll management, budget verification procedures, document processing workflows (including personnel forms and expenditure claims), grants administration, and various other functionalities.

The total appropriations for the project in FY 2024-25 for the Capital Project Budget Unit 1-820, including software subscription, professional and specialized services for implementation, are recommended at \$308,654. The source for the project is from the General Fund committed fund balance for future capital projects.

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 2024-25 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 newer budget unit was established to account for multiple facility improvement projects in the County Jail. Total appropriations in FY 2023-24 were recommended at \$835,000 for two

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

*Steven M. Smith,
County Administrator*

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 was 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 Community Corrections Partnership (CCP) approved a Jail Television/Communications System as the existing conduit within the Jail is at maximum capacity. This project is approved by the Community Corrections Partnership (CCP) to be funded with Public Safety Realignment funds in the amount of \$355,000 and is anticipated to be completed by the end of FY 2023-24. The third project is recommended for FY 2024-25 for light replacement in some portions of the Main Jail at \$175,000 to be funded with Fund 0262 County Jail Facilities Construction funds.

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 \$48,654
- Project 1-822, for Sheriff Data Center Project: cancellation of Fund Balance of \$175,000

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0016 - CAPITAL PROJECTS					Dept: 1820
Unit Title: WORKDAY ERP					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	72,598	0	0	0	0.0
SERVICES AND SUPPLIES	615,629	436,916	1,530,577	69,542	-95.5
CAPITAL ASSETS	1,200,000	10,875,137	1,300,000	239,112	-81.6
NET BUDGET	<u>1,888,227</u>	<u>11,312,053</u>	<u>2,830,577</u>	<u>308,654</u>	<u>-89.1</u>
REVENUE					
OTHER FINANCING SOURCES	4,139,144	9,632,100	542,142	260,000	-52.0
CANCELLATION OF OBLIGATED FB	0	0	2,288,435	48,654	-97.9
TOTAL OTHER REVENUE	<u>4,139,144</u>	<u>9,632,100</u>	<u>2,830,577</u>	<u>308,654</u>	<u>-89.1</u>
UNREIMBURSED COSTS	-2,250,917	1,679,953	0	0	0.0
ALLOCATED POSITIONS	1.00	0.00	0.00	0.00	0.0

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: SOCIAL SERVICES FACILITY IMPRV					Dept: 1821
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	0	0	278,900	126,600	-54.6
CAPITAL ASSETS	0	0	1,000,000	1,152,300	15.2
NET BUDGET	0	0	1,278,900	1,278,900	0.0
REVENUE					
OTHER FINANCING SOURCES	0	0	1,278,900	1,278,900	0.0
TOTAL OTHER REVENUE	0	0	1,278,900	1,278,900	0.0
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: COUNTY JAIL FACILITY IMPROVEM					
					Dept: 1822
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
CAPITAL ASSETS	0	171,422	835,000	175,000	-79.0
NET BUDGET	0	171,422	835,000	175,000	-79.0
REVENUE					
OTHER FINANCING SOURCES	0	480,000	355,000	175,000	-50.7
CANCELLATION OF OBLIGATED FB	0	0	480,000	0	-100.0
TOTAL OTHER REVENUE	0	480,000	835,000	175,000	-79.0
UNREIMBURSED COSTS	0	-308,578	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

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

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES				Dept: 1210	
Unit Title: KYOCERA DEBT SERVICE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	1,776	64,738	76,231	77,946	2.2
CAPITAL ASSETS	53,561	0	0	0	0.0
OTHER FINANCING USES	374,474	0	0	0	0.0
NET BUDGET	429,811	64,738	76,231	77,946	2.2
REVENUE					
MISCELLANEOUS REVENUES	757	841	1,009	1,009	0.0
OTHER FINANCING SOURCES	429,055	63,896	75,221	76,937	2.3
CANCELLATION OF OBLIGATED FB	0	0	1	0	-100.0
TOTAL OTHER REVENUE	429,812	64,737	76,231	77,946	2.2
UNREIMBURSED COSTS	-1	1	0	0	0.0
ALLOCATED POSITIONS	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 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

There are no major budget changes in FY 2024-25.

Recommended Budget

Recommended appropriations are \$77,946, which includes \$72,465 principal payment and \$7,741 interest payment per lease contract.

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*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES				Dept: 1211	
Unit Title: CHEVRON DEBT SERVICE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	838,718	873,309	871,701	830,396	-4.7
NET BUDGET	<u>838,718</u>	<u>873,309</u>	<u>871,701</u>	<u>830,396</u>	<u>-4.7</u>
REVENUE					
REVENUE USE MONEY PROPERTY	2,540	7,518	0	0	0.0
OTHER FINANCING SOURCES	838,488	873,194	871,701	830,396	-4.7
TOTAL OTHER REVENUE	<u>841,028</u>	<u>880,712</u>	<u>871,701</u>	<u>830,396</u>	<u>-4.7</u>
UNREIMBURSED COSTS	-2,310	-7,403	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-33 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 27th, 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 \$830,396, which includes \$679,111 principal payment and \$151,285 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*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES					
Unit Title: COMCAST DEBT SERVICE					
					Dept: 1212
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	5,112	64,990	77,988	77,988	0.0
CAPITAL ASSETS	73,960	0	0	0	0.0
INCREASES IN RESERVES	0	0	0	24	100.0
NET BUDGET	79,072	64,990	77,988	78,012	0.0
REVENUE					
MISCELLANEOUS REVENUES	291	138	0	0	0.0
OTHER FINANCING SOURCES	77,697	77,850	77,988	78,012	0.0
TOTAL OTHER REVENUE	77,988	77,988	77,988	78,012	0.0
UNREIMBURSED COSTS	1,084	-12,998	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-34 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 potential future facilities and to migrate connections from the existing main County datacenter at 463 2nd 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 2nd 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 \$78,012, which is the lease payment to Comcast including \$69,696 in principal, \$8,292 in interest, and \$24 increase in reserves due to budget rounding. 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

COUNTY OF SUTTER					
EXECUTIVE SUMMARY					
Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES					
Unit Title: GRAY AVE BUILDING DEBT SERVICE					Dept: 1213
	2022-2023	2023-2024	2023-2024	2024-2025	2023-2024
	Actual	YTD as of	Adopted	CAO	% Change
	Expenditure	05/14/2024	Budget	Recommended	Over
EXPENDITURES					
OTHER CHARGES	535,122	6,030,249	6,035,000	0	-100.0
NET BUDGET	<u>535,122</u>	<u>6,030,249</u>	<u>6,035,000</u>	<u>0</u>	<u>-100.0</u>
REVENUE					
OTHER FINANCING SOURCES	535,122	6,030,249	6,035,000	0	-100.0
TOTAL OTHER REVENUE	<u>535,122</u>	<u>6,030,249</u>	<u>6,035,000</u>	<u>0</u>	<u>-100.0</u>
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-35 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 was paid in full, without penalty, 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. 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 were prohibitively high, making construction unaffordable within the County’s current resources. The Board of Supervisors 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 was completed in FY 2023-24, and the property is current being marketed for sale.

Debt Services
Gray Ave Debt Service (1-213)

Steven M. Smith,
County Administrator

Recommended Budget

There are no recommended appropriations as the Gray Avenue debt is paid in full.

Use of Fund Balance

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

Debt Services
SBITA Debt Service (1-215)

Steven M. Smith,
 County Administrator

COUNTY OF SUTTER					
EXECUTIVE SUMMARY					
Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES					Dept: 1215
Unit Title: SBITA DEBT SERVICE					
	2022-2023	2023-2024	2023-2024	2024-2025	2023-2024
	Actual	YTD as of	Adopted	CAO	% Change
	Expenditure	05/14/2024	Budget	Recommended	Over
EXPENDITURES					
OTHER CHARGES	0	0	0	1,160,438	100.0
NET BUDGET	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,160,438</u>	<u>100.0</u>
REVENUE					
OTHER FINANCING SOURCES	0	0	0	1,160,438	100.0
TOTAL OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,160,438</u>	<u>100.0</u>
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose / Program Discussion

This is a new budget unit that captures all capitalized Subscription-Based Information Technology Arrangements, or SBITAs. This budget unit, prepared by the County Administrator’s Office, allocates SBITA costs to departments that use these services.

According to the Governmental Accounting Standards Board (GASB), a SBITA is "a contract that conveys control of the right to use another party’s (a SBITA vendor’s) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction." GASB Statement 96 requires that SBITAs be recognized as assets with corresponding subscription liabilities. The "asset" is identified as its total cost over the life of the software and then amortized over that term. Departments are allocated the initial costs of these assets as well as periodic costs.

SBITAs are capitalized according to the County's capitalization thresholds based on the total value of the SBITA on a County-wide basis. SBITAs that do not meet these thresholds continue to be treated as subscriptions within individual budget units.

Recommended Budget

Recommended appropriations are \$1,160,438. This is a new budget unit for FY 2024-25, so there are no comparisons to prior fiscal years.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0269 - AMERICAN RECOVERY PLAN ACT					
Unit Title: AMERICAN RECOVERY PLAN ACT					
					Dept: 4155
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	0	0	10,000	0	-100.0
INCREASES IN RESERVES	0	0	5,000	0	-100.0
OTHER FINANCING USES	12,508,629	0	1,325,000	3,419,803	158.1
NET BUDGET	<u>12,508,629</u>	<u>0</u>	<u>1,340,000</u>	<u>3,419,803</u>	<u>155.2</u>
REVENUE					
REVENUE USE MONEY PROPERTY	118,887	202,468	15,000	48,000	220.0
INTERGOVERNMENTAL REVENUES	12,508,629	0	1,325,000	3,057,435	130.7
CANCELLATION OF OBLIGATED FB	0	0	0	314,368	100.0
TOTAL OTHER REVENUE	<u>12,627,516</u>	<u>202,468</u>	<u>1,340,000</u>	<u>3,419,803</u>	<u>155.2</u>
UNREIMBURSED COSTS	-118,887	-202,468	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose / Program Discussion

The 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 was 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.

Recommended Budget

Recommended appropriations are \$3,419,803. Of this total, \$2,099,618 is allocated to County Service Area F (CSAF) to provide stop-gap funding in FY 2024-25 (through December 31, 2024) to avoid significant service reduction while CSAF seeks additional, stable revenue sources. At the Board of Supervisors' direction on January 23, 2024, the remaining \$1,320,185 is allocated to the Public Safety Fund. Since March 2021, this fund has generated \$314,368 in interest, with an expected \$48,000 to be generated in FY 2024-25. 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 2024-2025					
Fund: 0014 - TRIAL COURT				Dept: 2110	
Unit Title: TRIAL COURTS-GENERAL					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	1,520	251	0	0	0.0
OTHER CHARGES	-865	-282	0	0	0.0
NET BUDGET	655	-31	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	-7,372	-8,737	0	0	0.0
OTHER FINANCING SOURCES	3,744,299	3,565,120	4,284,712	4,878,770	13.9
TOTAL OTHER REVENUE	3,736,927	3,556,383	4,284,712	4,878,770	13.9
UNREIMBURSED COSTS	-3,736,272	-3,556,414	-4,284,712	-4,878,770	13.9
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-38 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

- \$594,058 Increase 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 \$4,878,770, which is an increase of \$594,058 (13.9%) from the FY 2023-24 Adopted Budget. The increase is related to a new case management system for the Public Defender, and Probation using SB823 Juvenile Justice Realignment 2020 (Fund 0175) and Youthful Offender Block Grant funds (Fund 0176) to offset Tri-County Juvenile Hall costs in Fund 0015. 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).

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

Steven M. Smith,
County Administrative Officer

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 2024-2025					
Fund: 0001 - GENERAL				Dept: 2114	
Unit Title: TRIAL COURT-COUNTY SHARE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	3,744,299	3,652,322	4,284,712	4,878,770	13.9
NET BUDGET	3,744,299	3,652,322	4,284,712	4,878,770	13.9
UNREIMBURSED COSTS	3,744,299	3,652,322	4,284,712	4,878,770	13.9
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose

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

Major Budget Changes

- \$594,058 Increase of the General Fund contribution transfer out to Trial Court Fund

Recommended Budget

Recommended appropriations for the General Fund contribution to the Trial Court Fund (0-014) is \$4,878,770, which is an increase of \$594,058 (13.9%) from the FY 2023-24 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). The increase is related to a new case management system for the Public Defender, and Probation using SB823 Juvenile Justice Realignment 2020 (Fund 0175) and Youthful Offender Block Grant funds (Fund 0176) to offset Tri-County Juvenile Hall costs in Fund 0015. Previously, these costs had been absorbed by the General 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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY Unit Title: PUBLIC SAFETY-GENERAL			Dept: 2210		
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	0	17	0	0	0.0
OTHER CHARGES	2,851	-357	0	0	0.0
NET BUDGET	2,851	-340	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	112,191	144,427	0	0	0.0
OTHER FINANCING SOURCES	32,813,038	28,987,714	38,477,353	36,945,766	-4.0
TOTAL OTHER REVENUE	32,925,229	29,132,141	38,477,353	36,945,766	-4.0
UNREIMBURSED COSTS	-32,922,378	-29,132,481	-38,477,353	-36,945,766	-4.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-40 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. Additionally, on January 23, 2024, the Board of Supervisors provided direction that the remaining American Rescue Plan Act (ARPA) funds are to be used to offset the Public Safety fund. The Proposition 172 half-cent sales tax Public Safety Augmentation Fund, remaining ARPA funds and the General Fund contribution are budgeted in the Public Safety - County Share (2-215) budget unit.

Major Budget Changes

Revenues

- (\$3,063,103) Decrease in Operating Transfers in from the General Fund
- \$1,320,185 Increase in the Operating Transfers in from ARPA funds (Fund 0-269)
- \$211,331 Increase in Operating Transfers in from the Proposition 172 half-cent sales tax Public Safety Augmentation Fund (Fund 0-282)

County Share Budgets

Public Safety - General (2-210)

Steven M. Smith,
County Administrator

Recommended Budget

The Revenue for this budget is recommended at \$36,945,766 which is a decrease of \$1,531,587 (-4.0%) from the FY 2023-24 Adopted Budget. The total amount recommended from each funding source is as follows:

- Proposition 172 Public Safety Augmentation Fund is recommended at \$11,646,029
- General Fund transfer is recommended at \$23,979,552
- ARPA fund transfer is recommended at \$1,320,185

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 2024-2025					
Fund: 0001 - GENERAL				Dept: 2215	
Unit Title: PUBLIC SAFETY-COUNTY SHARE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	9,544,514	22,440,180	27,042,655	23,979,552	-11.3
NET BUDGET	9,544,514	22,440,180	27,042,655	23,979,552	-11.3
UNREIMBURSED COSTS	9,544,514	22,440,180	27,042,655	23,979,552	-11.3
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose

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

Major Budget Changes

Other Charges

- (\$3,063,103) Decrease in Operating Transfers Out from the General Fund

Program Discussion/Recommended Budget

Recommended appropriations are \$23,979,552, which is a decrease of \$3,063,103 (-11.3%) from the FY 2023-24 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 2024-2025					
Fund: 0012 - HEALTH		Dept: 4110			
Unit Title: HEALTH CARE-GENERAL					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	2,264	1,256	0	0	0.0
NET BUDGET	2,264	1,256	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	-101,617	223,056	0	0	0.0
OTHER FINANCING SOURCES	6,049,549	8,335,577	8,966,144	8,393,712	-6.4
TOTAL OTHER REVENUE	5,947,932	8,558,633	8,966,144	8,393,712	-6.4
UNREIMBURSED COSTS	-5,945,668	-8,557,377	-8,966,144	-8,393,712	-6.4
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose / Program Discussion

The Health Care - General budget unit includes Health Realignment Revenue and the 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 realignment revenue are distributed, as well as ceased the pass-through of realigned County Medical Services Program (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.

Vehicle License Fee for Health Realignment revenues are recommended at \$4,500,000, which is the same amount as was budgeted in FY 2023-24 Adopted Budget. This budget unit is prepared by the County Administrator’s Office.

Major Budget Changes

Revenues

- (\$1,637,808) Decrease in Operating Transfer-In from General Fund
- \$1,065,376 Increase in Cancellation of Obligated Fund Balance from Health Realignment Special Revenue Fund (0-247)

Recommended Budget

This revenue-only budget reflects anticipated funding of \$8,393,712, which supports appropriations throughout the Health Fund (Fund 0012).

The County General Fund's contribution to the Health Fund is recommended at \$2,328,336, a decrease of \$1,637,808 (-41.3%) compared to the FY 2023-24 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 \$6,065,376, which is an increase of \$1,065,376 over the FY 2023-24 Adopted Budget. The increase is directly related to the health department transferring the cost of 11 positions to be funded by Public Health Realignment.

Use of Fund Balance

This budget unit is within the Health Fund. The budget includes \$1,565,376 cancellation of Health Realignment Special Revenue Fund Balance.

County Share Budgets Health Fund (4-112)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL Unit Title: HEALTH-COUNTY SHARE		Dept: 4112			
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	6,049,549	3,305,120	3,966,144	2,328,336	-41.3
NET BUDGET	<u>6,049,549</u>	<u>3,305,120</u>	<u>3,966,144</u>	<u>2,328,336</u>	<u>-41.3</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	5,024,958	0	0	0	0.0
TOTAL OTHER REVENUE	<u>5,024,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
UNREIMBURSED COSTS	1,024,591	3,305,120	3,966,144	2,328,336	-41.3
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose / Program Discussion

The Health Fund – County Share budget unit includes the County’s share of the cost of the budget units and programs of the Health Services Fund (0-012). This budget unit no longer includes Health Realignment Vehicle License Fee revenue. Health Realignment revenue is budgeted as an operating transfer directly from Health Realignment Special Revenue Fund (0-247) to the Health Fund (0-012).

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

Major Budget Changes

Other Finance Uses

- (\$1,637,808) Decrease in Operating Transfer Out due to decrease of Net County Cost contribution

Recommended Budget

Total appropriation of the County General Fund’s contribution to the Health Fund is recommended at \$2,328,336, a decrease of \$1,637,808 (-41.3%), from the FY 2023-24 Adopted Budget. The reduction is primarily due to the cost savings reflected in the Health department budgets.

County Share Budgets

Health Fund (4-112)

Steven M. Smith,
County Administrator

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.

Use of Fund Balance

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

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

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: WELFARE/SOCIAL SERVICES-GENRL					Dept: 5110
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	-3,620	-1,082	0	0	0.0
NET BUDGET	<u>-3,620</u>	<u>-1,082</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
REVENUE					
REVENUE USE MONEY PROPERTY	-227,318	170,498	0	0	0.0
OTHER FINANCING SOURCES	5,555,011	4,130,594	8,992,750	8,894,051	-1.1
TOTAL OTHER REVENUE	<u>5,327,693</u>	<u>4,301,092</u>	<u>8,992,750</u>	<u>8,894,051</u>	<u>-1.1</u>
UNREIMBURSED COSTS	-5,331,313	-4,302,174	-8,992,750	-8,894,051	-1.1
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Program Discussion

The Welfare and Social Services General budget unit is a revenue-only budget unit used to balance the Welfare and Social Services Fund (0-013) to the total cost of all budget units within that fund. This budget unit contains revenue from the Social Services Realignment 1991 Revenue (SSRR) Fund (0-248), Social Services Realignment 2011 Revenue Fund (0-245) 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

- (\$98,699) 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 \$8,894,051 a decrease of \$98,699 (-1.1%) from the FY 2023-24 Adopted Budget. This decrease is due reduced funding to be transferred from the SSRR Fund during FY 2024-25.

The recommended budget for the Vehicle License Fee (VLF) portion of the SSRR is \$569,338, which is the same amount in FY 2023-24 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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 5113	
Unit Title: WELFARE-COUNTY SHARE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	1,001,338	806,010	1,001,338	1,001,338	0.0
NET BUDGET	<u>1,001,338</u>	<u>806,010</u>	<u>1,001,338</u>	<u>1,001,338</u>	<u>0.0</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	569,338	499,962	569,338	569,338	0.0
TOTAL OTHER REVENUE	<u>569,338</u>	<u>499,962</u>	<u>569,338</u>	<u>569,338</u>	<u>0.0</u>
UNREIMBURSED COSTS	432,000	306,048	432,000	432,000	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Mission / Program Discussion

The Welfare/Social Services Fund – County Share budget unit includes the County’s share of the cost for programs included in the Welfare/Social Services Fund 0-013. The amount appropriated in this budget unit is shown as revenue in the Welfare/Social Services–General budget unit 5-110. 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. There are no budget changes from FY 2023-24 Adopted Budget.

Recommended Budget

Recommended appropriations are \$1,001,338, which is the same amount included in the FY 2023-24 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 2024-25.

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 2024-2025					
Fund: 0001 - GENERAL				Dept: 1105	
Unit Title: CLERK OF THE BOARD					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	248,159	206,793	272,356	297,599	9.3
SERVICES AND SUPPLIES	41,953	36,041	50,024	56,993	13.9
OTHER CHARGES	676	681	0	0	0.0
CAPITAL ASSETS	2,024	0	0	0	0.0
OTHER FINANCING USES	1,566	1,633	1,710	3,648	113.3
NET BUDGET	294,378	245,148	324,090	358,240	10.5
REVENUE					
FINES, FORFEITURES, PENALTIES	1,000	850	750	750	0.0
CHARGES FOR SERVICES	0	0	50	50	0.0
OTHER FINANCING SOURCES	2,024	0	0	0	0.0
UNDESIGNATED FUND BALANCE	4,105,696	22,378,269	0	0	0.0
TOTAL OTHER REVENUE	4,108,720	22,379,119	800	800	0.0
UNREIMBURSED COSTS	-3,814,342	-22,133,971	323,290	357,440	10.6
ALLOCATED POSITIONS	2.12	2.12	2.12	2.12	0.0

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

Mission / Program Discussion

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

The Clerk of the Board's budget includes funding for 1.00 FTE Assistant Clerk of the Board, 1.00 FTE Deputy Board Clerk, a 0.05 FTE portion of the Accountant and a 0.15 FTE portion of the County Clerk-Recorder's time for oversight of the office.

Major Budget Changes

Salaries & Benefits

- \$25,243 Increase primarily due to overtime and to account for annual step increases

Services & Supplies

- \$14,969 Increase primarily due to Information Technology Direct Charges and the Municipal Code subscription being moved from County Counsel's budget to Clerk of the Board

Accomplishments & Goals

Calendar Year 2023 Accomplishments

- Supported 40+ regular and special meetings of the Board of Supervisors and 45+ Standing Committee meetings of the Board.
- Coordinated and facilitated board meetings at Yuba City High School, Live Oak High School, East Nicolaus High School, River Valley High School, and Ettl Hall.
- Created 80+ Certificates of Recognition and Proclamations for organizations and community members, 1,000+ Letters of Congratulations for graduating students in Sutter County and coordinated the presentations or delivery of items to recipients.
- Received and fielded inquiries from constituents, community groups, organizations, private agencies, and other governmental jurisdictions for the Board of Supervisors' office. Assisted the Clerk-Recorder's office with the Eagle Recorder conversion review ensuring that data and images were properly converted.

FY 2024-25 Goals

- Preserve all documents capturing the history of Sutter County government both in their original format as well as digital.
- Increase online resources to provide increased transparency and access to documents the public may need to make informed decisions.
- Continue to research alternative streaming and agenda management systems to replace the current system as the current system is being phased out by the vendor.

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$8,000 as follows:

- Decrease in Services and Supplies by \$8,000 – Reduced software costs

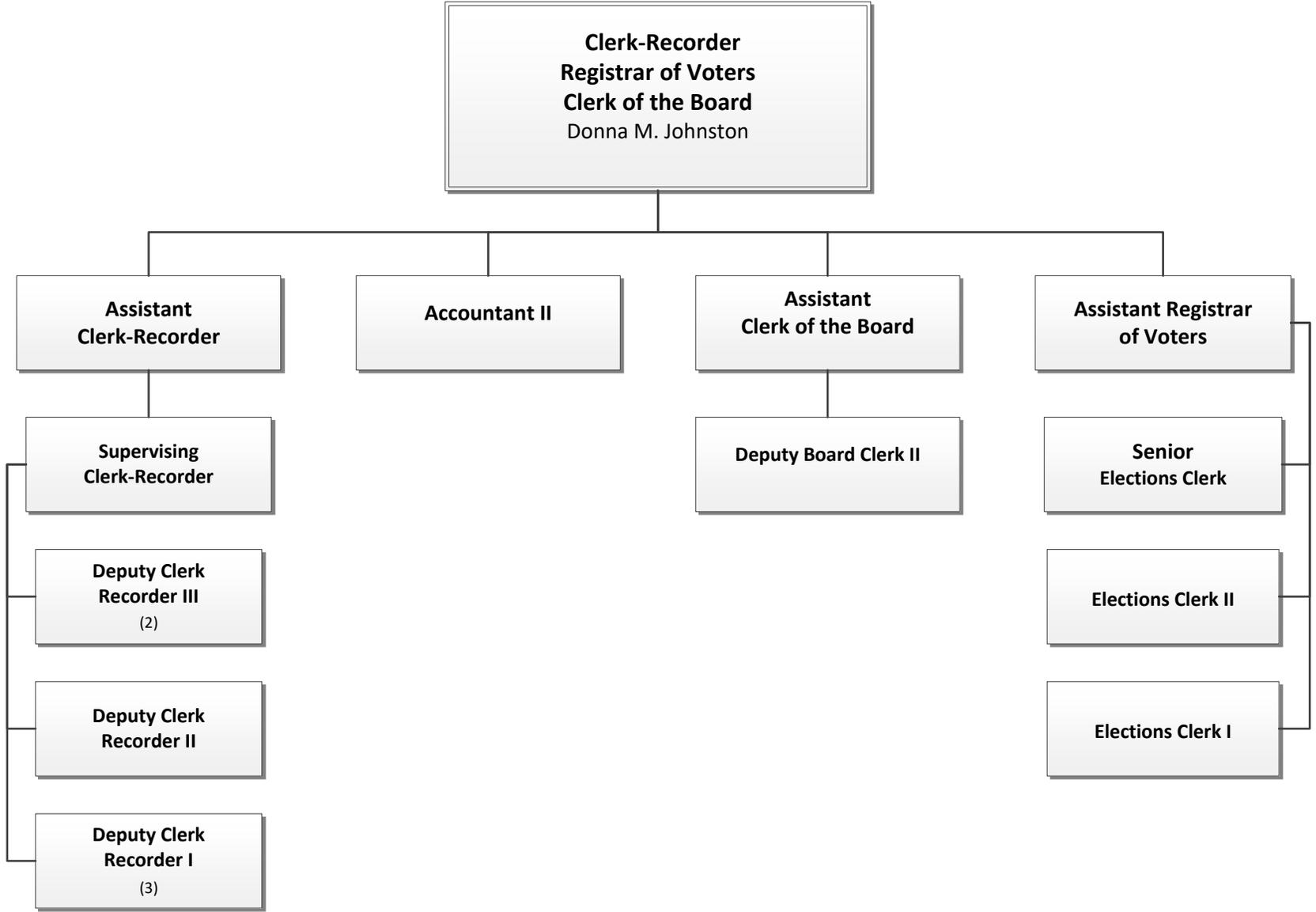
Total appropriations are recommended at \$358,240, an increase of \$34,150 (10.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 99.8% of the financing for this budget unit and Net County Cost is increased by \$34,150 (10.6%) compared to the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

**County Clerk-Recorder/Registrar
of Voters/Clerk of the Board
FY 2024-25**

Recommended



County of Sutter

C-73

FY 2024-25 Recommended Budget

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: ELECTIONS					Dept: 1502
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	514,759	433,038	632,030	714,210	13.0
SERVICES AND SUPPLIES	406,375	470,567	632,104	713,674	12.9
OTHER CHARGES	4,925	4,893	0	20,000	100.0
CAPITAL ASSETS	14,608	0	0	0	0.0
INTRAFUND TRANSFERS	31,364	0	0	0	0.0
OTHER FINANCING USES	12,078	13,620	13,808	20,866	51.1
NET BUDGET	984,109	922,118	1,277,942	1,468,750	14.9
REVENUE					
INTERGOVERNMENTAL REVENUES	115,213	6,395	5,500	105,500	1,818.2
CHARGES FOR SERVICES	120,071	70,415	161,500	141,500	-12.4
MISCELLANEOUS REVENUES	1,193	2,729	3,500	3,500	0.0
OTHER FINANCING SOURCES	14,608	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	100,000	100.0
TOTAL OTHER REVENUE	251,085	79,539	170,500	350,500	105.6
UNREIMBURSED COSTS	733,024	842,579	1,107,442	1,118,250	1.0
ALLOCATED POSITIONS	4.85	4.85	4.85	4.85	0.0

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

Mission / Program Discussion

This budget unit is administered by the County Clerk-Recorder to conduct Federal, State, and local elections in the county. The Elections Official / Registrar of Voters administers voter registration and outreach; maintains the master voter file, master office list, and incumbent file; processes ballots; lays out and proofs all sample ballots, official ballots, 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 November 2024 Presidential General Election. The appropriations reflecting the additional costs are included in the Recommended Budget.

Major Budget Changes

Salaries & Benefits

- \$82,180 Increase due to annual steps, negotiated salary and benefit increases

Services & Supplies

- \$81,570 Increase primarily due to Information Technology Service charges and Help America Vote Act (HAVA) reimbursable costs

Revenue

- \$80,000 Increase due HAVA grant reimbursement

Accomplishments & Goals

FY 2023-24 Accomplishments

- Successfully conducted the August 2023 Landowner District Election (unscheduled)
- Successfully conducted the March 2024 Presidential Primary Election

FY 2024-25 Goals

- Successfully conducting the November 2024 Presidential General Election
- Increasing voter registration, online services, and mandated voter services

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$100,000 as follows:

- Increased Revenue of \$100,000 for Cancellation of Obligated Fund Balance – Using Special Revenue Funds, which will lower the balance of those funds to \$39,086

Total appropriations are recommended at \$1,468,750, an increase of \$190,808 (14.9%) from the FY 2023-24 Adopted Budget. The General Fund provides 76.1% of the financing for this budget unit. Net County Cost is increased by \$10,808 (1.0%) compared to the FY 2023-24 Adopted Budget.

Previous budgets have included funding for smaller, less frequent landowner and utility district elections. 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.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2706	
Unit Title: RECORDER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	411,470	374,560	516,750	483,984	-6.3
SERVICES AND SUPPLIES	152,014	121,025	460,044	462,159	0.5
OTHER CHARGES	2,112	2,100	0	0	0.0
CAPITAL ASSETS	62,763	7,714	183,629	183,629	0.0
OTHER FINANCING USES	11,437	11,925	12,281	18,817	53.2
NET BUDGET	639,796	517,324	1,172,704	1,148,589	-2.1
REVENUE					
INTERGOVERNMENTAL REVENUES	0	0	1,087	0	-100.0
CHARGES FOR SERVICES	305,300	242,590	474,200	384,200	-19.0
OTHER FINANCING SOURCES	235,862	4	637,429	748,459	17.4
TOTAL OTHER REVENUE	541,162	242,594	1,112,716	1,132,659	1.8
UNREIMBURSED COSTS	98,634	274,730	59,988	15,930	-73.4
ALLOCATED POSITIONS	4.98	4.98	4.98	4.98	0.0

Budget detail can be found on page SC-51 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.

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

- Micrographic Fund (0-237) – converting document storage system to micrographics
- Clerk/Recorder Upgrade Fund (0-232) – support, maintenance, and improvement of 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 Assembly Bill 1466

The operational costs split between Clerk and Recorder are 45% Clerk and 55% Recorder, the same ratio as FY 2023-24.

Major Budget Changes

Salaries & Benefits

- \$12,481 Increase due to annual step and negotiated salary and benefit increases

Services & Supplies

- \$2,115 Increase due to IT service charges

Capital Assets

- \$130,000 Re-budgeted from 2023/24 - leveling of the Clerk-Recorder building floor

Other Financing Sources

- \$7,500 Operating Transfer In from E-Recording Fund (0-230)
- \$11,600 Operating Transfer In from Micrographic Fund (0-237)
- \$591,359 Operating Transfer In from Upgrade Fund (0-232)
- \$100,000 Operating Transfer In from SB2 B&J Fund (0-138 (4402))
- \$26,000 Operating Transfer In from Vital Statistic Fund (0-288)
- \$18,000 Operating Transfer In from RCM Fund (0-263)

Goals

- Continue the increased acceptance of electronic vital records
- Remodel existing location or relocate

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$45,247 as follows:

- Decrease in Salaries & Benefits of \$45,247 – hold a Deputy Clerk Recorder position open for the entire fiscal year

Total appropriations are recommended at \$1,148,589, a decrease of \$24,115 (-2.1%) from the FY 2023-24 Adopted Budget. The General Fund provides 14.0% of the financing for this budget unit

Clerk-Recorder County Recorder (2-706)

Donna M. Johnston, Clerk-Recorder

to cover the mandated no fee recordings on behalf of other governmental agencies and County departments. Net County Cost decreased by \$44,058 (-73.4%) compared to the FY 2023-24 Adopted Budget.

The following Capital Assets are recommended to be effective July 1, 2024:

- \$130,000 for leveling of the Clerk-Recorder building floor
- \$53,629 for Tyler Computer System implementation

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2710	
Unit Title: COUNTY CLERK					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	334,258	258,736	409,021	382,101	-6.6
SERVICES AND SUPPLIES	50,727	35,007	331,702	331,273	-0.1
OTHER CHARGES	1,667	1,677	0	0	0.0
CAPITAL ASSETS	38,841	6,311	176,151	46,151	-73.8
OTHER FINANCING USES	3,943	4,080	4,257	6,476	52.1
NET BUDGET	429,436	305,811	921,131	766,001	-16.8
REVENUE					
LICENSES, PERMITS, FRANCHISES	12,974	11,063	25,000	25,000	0.0
INTERGOVERNMENTAL REVENUES	0	0	484	0	-100.0
CHARGES FOR SERVICES	265,584	196,424	339,500	334,000	-1.6
OTHER FINANCING SOURCES	5,053	0	0	0	0.0
TOTAL OTHER REVENUE	283,611	207,487	364,984	359,000	-1.6
UNREIMBURSED COSTS	145,825	98,324	556,147	407,001	-26.8
ALLOCATED POSITIONS	4.05	4.05	4.05	4.05	0.0

Budget detail can be found on page SC-53 of the Schedules Section.

Mission / Program Discussion

The County Clerk issues marriage licenses; processes passport applications; files fictitious business name statements; registers notaries, process servers, and professional photocopiers; performs wedding ceremonies; and performs other related work. The office prides itself on accuracy and continues to have no fraudulent passport applications as determined by the US Department of State. This budget unit funds the County Clerk operations. The operational costs split between Clerk and Recorder are 45% Clerk & 55% Recorder, the same ratio as FY 2023-24.

Major Budget Changes

Salaries & Benefits

- \$10,101 Increase due to annual step and negotiated salary and benefit increases (offset by holding a position open in the Recommended Budget, as noted below)

Capital Assets

- \$130,000 Re-budgeted from FY 2023-24 leveling of the Clerk-Recorder building floor (removed in Recommended Budget, as noted below)

Charges for Services

- \$5,500 Decrease due to fewer marriage ceremonies being requested

Goals

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

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$167,021 as follows:

- Decrease in Salaries & Benefits of \$37,021 – keep a Deputy Clerk Recorder open for the entire fiscal year
- Decrease in Capital Assets of \$130,000 – unfund the general fund portion of the department request to level the Clerk-Recorder building floor. This will have a significant impact on the Department's goal to remodel its existing location or relocate.

Total appropriations are recommended at \$766,001 a decrease of \$155,130 (-16.8%) from the FY 2023-24 Adopted Budget. The General Fund provides 53.1% of the financing for this budget unit and Net County Cost is decreased by \$149,146 (-26.8%) compared to the FY 2023-24 Adopted Budget.

The following Capital Asset is recommended to be effective July 1, 2024:

- \$46,151 for Tyler Computer System implementation

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2711	
Unit Title: DOMESTIC VIOLENCE CENTERS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	14,042	4,285	25,000	25,000	0.0
NET BUDGET	14,042	4,285	25,000	25,000	0.0
REVENUE					
LICENSES, PERMITS, FRANCHISES	14,000	4,726	25,000	25,000	0.0
TOTAL OTHER REVENUE	14,000	4,726	25,000	25,000	0.0
UNREIMBURSED COSTS	42	-441	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Purpose / Program Discussion

The Domestic Violence budget unit collects and distributes fees generated by the issuance of marriage licenses, pursuant to Government Code section 26840 and Welfare and Institutions Code section 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 County continue to distribute the collected funds locally to Casa de Esperanza, which provides a safe house and counseling services for victims of domestic violence.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Net County Cost was unchanged from the Requested Budget to the Recommended Budget.

Total appropriations are recommended at \$25,000, the same as the FY 2023-24 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.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: COUNTY COUNSEL		Dept: 1301			
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	854,740	751,292	1,111,094	1,146,004	3.1
SERVICES AND SUPPLIES	204,932	136,866	251,536	217,635	-13.5
OTHER CHARGES	2,751	2,750	0	0	0.0
CAPITAL ASSETS	8,095	0	0	0	0.0
OTHER FINANCING USES	8,809	9,166	9,582	15,518	61.9
NET BUDGET	1,079,327	900,074	1,372,212	1,379,157	0.5
REVENUE					
CHARGES FOR SERVICES	22,593	169,902	187,309	185,949	-0.7
OTHER FINANCING SOURCES	8,095	0	0	0	0.0
TOTAL OTHER REVENUE	30,688	169,902	187,309	185,949	-0.7
UNREIMBURSED COSTS	1,048,639	730,172	1,184,903	1,193,208	0.7
ALLOCATED POSITIONS	5.70	5.70	5.70	5.70	0.0

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

Mission / Program Discussion

The Office of County Counsel serves the county, its treasury, and its governing body (Board of Supervisors), by providing responsive, high quality, cost-effective legal services designed to promote the public service objectives of the County of Sutter and promote the public's trust and esteem in the County, while protecting the County from risk and loss. Through the highest standards of ethics and integrity, County Counsel promotes stability, which is needed for the success of the County's mission to serve Sutter County.

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-Conservator in establishing and renewing conservatorships pursuant to the Probate Code and the Welfare and Institutions Code
- Representing the Sutter-Yuba Behavioral Health, Psychiatric Health Facility, and its designated contracted facilities before the Superior Court in writs of habeas corpus and informed consent proceedings

- Representing the Child Welfare Services division of the Welfare and Social Services Department in juvenile court proceedings
- Advising County department heads and the Human Resources Department in employee disciplinary matters and litigating such matters from the initial procedures to arbitration to court proceedings
- Drafting and reviewing contracts, ordinances, resolutions, and other legal documents
- Analyzing risk management to ensure proactive steps are being taken by county departments, as well as subsequent remedial measures to ensure a significant reduction in settlements, judgments, and defense costs
- Oversight of outside counsel in cases where expertise in a specific legal area is required
- Monitoring and coordinating Public Record Act Requests, providing legal review and ensuring both ethical and timely responses

Goals in FY 2024-25

- 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 stability, through collaborative efforts dedicated to continuous improvement

Major Budget Changes

Salaries and Benefits

- \$34,910 Increase related to hiring the new County Counsel

Services and Supplies

- (\$33,901) Net decrease reflects a deliberate and careful reduction in discretionary spending focused on cost savings with minimal impact to services

Recommended Budget

Total appropriations are recommended at \$1,379,157, an increase of \$6,945 (0.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 86.5% of the financing for this budget unit.

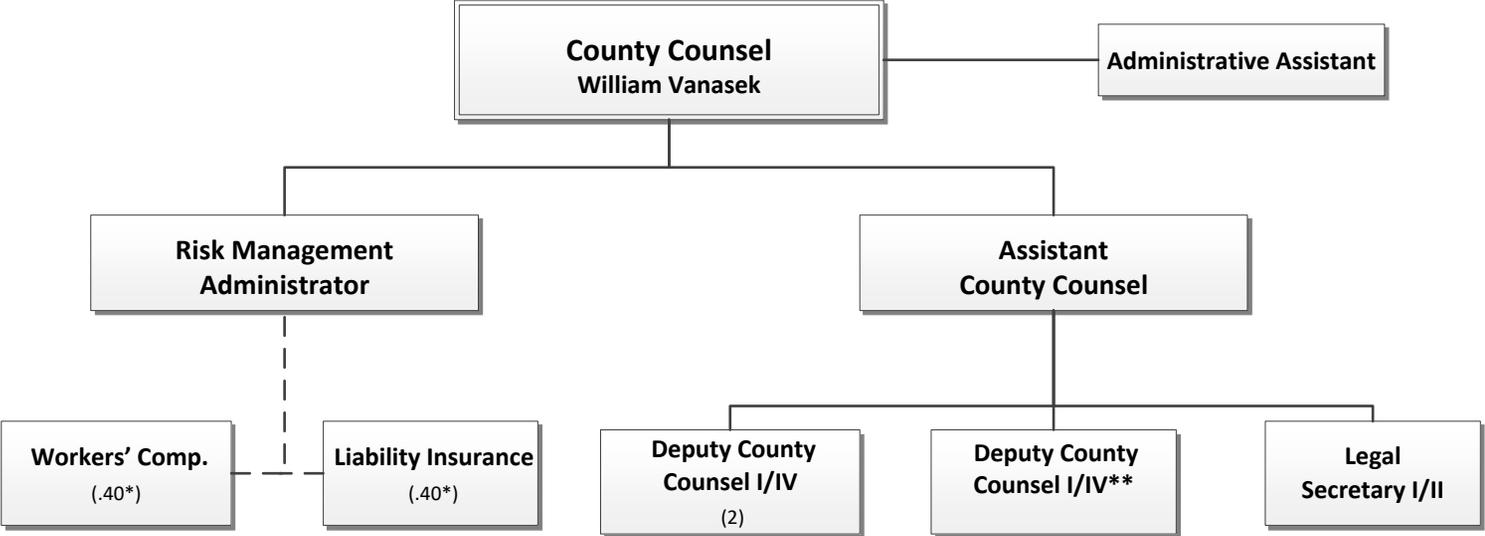
Use of Fund Balance

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

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County Counsel FY 2024-25

Recommended



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)**

William Vanasek, County Counsel

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4590 - LIABILITY INSURANCE ISF			Dept: 4590		
Unit Title: LIABILITY INSURANCE ISF					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	317,056	254,378	330,753	350,286	5.9
SERVICES AND SUPPLIES	2,612,816	3,516,383	3,541,379	4,755,698	34.3
OTHER CHARGES	23,839	10,841	12,181	14,752	21.1
INCREASES IN RESERVES	0	0	139,173	119,037	-14.5
OTHER FINANCING USES	0	0	0	1,221	100.0
NET BUDGET	2,953,711	3,781,602	4,023,486	5,240,994	30.3
REVENUE					
REVENUE USE MONEY PROPERTY	6,912	55,150	15,739	16,636	5.7
CHARGES FOR SERVICES	3,238,198	3,037,568	3,644,076	5,154,358	41.4
MISCELLANEOUS REVENUES	70,000	70,000	70,000	70,000	0.0
CANCELLATION OF OBLIGATED FB	0	0	293,671	0	-100.0
UNDESIGNATED FUND BALANCE	-108,370	262,287	0	0	0.0
TOTAL OTHER REVENUE	3,206,740	3,425,005	4,023,486	5,240,994	30.3
UNREIMBURSED COSTS	-253,029	356,597	0	0	0.0
ALLOCATED POSITIONS	2.30	2.00	2.00	2.00	0.0

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

Purpose / Program Discussion

This budget identifies the annual expenses for the operation of the Self-insured Liability program, which is established as an Internal Service Fund (ISF). 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 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.

Catastrophic claims continue to be sizable in frequency and severity. Property losses are at an all-time high as a result of natural disasters California has endured the past few years including wildfires and flooding. The inflation of building materials and delays have resulted in even higher claims and recovery costs. These disasters and associated costs have reduced the number of carriers available in the open market which in turn increases the cost of property insurance.

County Counsel

Liability Insurance (4-590)

William Vanasek, County Counsel

Since 2015, the County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. The insurance market is continuing to see significant increases 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 strategic pooling and excess insurance policies purchased through Public Risk Innovation, Solutions, and Management (PRISM) 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 budget was included in fund 4590, the General Liability Insurance Internal Service 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 2024-25, 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

- \$1,214,319 Increase in Insurance Premiums

Increase in Fund Balance Reserves

- \$119,037 Increase in reserves available to cover the negative Net Assets from additional claims (Increase in Reserves minus Cancellation of Fund Balance)

Charges for Services

- \$119,037 Increase in ISF Property/General insurance charges to County departments and agencies

Recommended Budget

Total appropriations are recommended at \$5,240,994, an increase of \$1,217,508 (30.3%) from the FY 2023-24 Adopted Budget. The Liability Insurance budget unit operates as an Internal Services Fund and balances revenues to expenses within the fund over time.

County Counsel

Liability Insurance (4-590)

William Vanasek, County Counsel

Charges for Services are recommended at \$5,154,358, which is an increase of \$1,510,282, or 41.4%, in the Liability, Malpractice and Property/General Insurance ISF premiums charged to County Departments as compared to FY 2023-24 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. The Liability ISF contains a Net Assets balance of \$262,287.18 as of July 1, 2023. It is estimated the Net Assets balance will be increased by \$866,461 to bring Net Assets to a total of \$1,128,748 as of July 1, 2024.

County Counsel Workers' Compensation (4-591)

William Vanasek, County Counsel

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4591 - WORKERS' COMP INSURANCE ISF					
Unit Title: WORKERS' COMP INSURANCE ISF					
					Dept: 4591
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	175,724	125,494	255,652	313,209	22.5
SERVICES AND SUPPLIES	33,379	2,515,688	2,550,140	2,757,937	8.1
OTHER CHARGES	1,344	12,989	14,807	-1,140	-107.7
CAPITAL ASSETS	335	335	0	0	0.0
OTHER FINANCING USES	258	278	325	1,364	319.7
NET BUDGET	211,040	2,654,784	2,820,924	3,071,370	8.9
REVENUE					
REVENUE USE MONEY PROPERTY	25,132	18,650	0	0	0.0
CHARGES FOR SERVICES	2,850,448	2,113,378	2,536,053	3,060,038	20.7
CANCELLATION OF OBLIGATED FB	0	0	284,871	11,332	-96.0
UNDESIGNATED FUND BALANCE	2,205,938	4,856,697	0	0	0.0
TOTAL OTHER REVENUE	5,081,518	6,988,725	2,820,924	3,071,370	8.9
UNREIMBURSED COSTS	-4,870,478	-4,333,941	0	0	0.0
ALLOCATED POSITIONS	1.10	1.10	1.10	1.10	0.0

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

Mission / Program Discussion

County Counsel and Human Resources are 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 the Injury and Illness Prevention Program (IIPP) through Department Safety Representatives (DSR's), 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.

Since 2015, Sutter County has been a member of the Trindel Insurance Fund. The County self-insures, through Trindel Insurance Fund, for losses up to \$300,000 for Workers' Compensation.

County Counsel

Workers' Compensation (4-591)

William Vanasek, *County Counsel*

Losses exceeding these limits are covered by strategic pooling and excess insurance policies purchased through Public Risk Innovation, Solutions, and Management (PRISM) by way of Trindel Insurance Fund. The excess policies provide coverage for Workers' Compensation losses at the statutory limits.

Goals

In FY 2024-25, 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

Salaries and Benefits

- \$57,557 Increase due to negotiated salaries and benefits

Services & Supplies

- \$207,797 Increase in Insurance Premiums

Charges for Services

- \$523,985 Increase in revenue from Worker's Compensation charges to County departments

Decrease in Reserves

- (\$273,539) Decrease in Obligated Fund Balance used to offset charges to County departments

Recommended Budget

Total appropriations are recommended at \$3,071,370, an increase of \$250,446 (8.9%) from the FY 2023-24 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 \$3,060,038, an increase of \$523,985 (20.7%) compared to the FY 2023-24 Adopted Budget. The charges are allocated to all County operating departments; therefore, the increase in this account equals the amount that has been increased in County departments' budgets for FY 2024-25. There is no Net County Cost in this budget.

Use of Fund Balance

The Worker's Compensation ISF contains a Net Assets balance of \$4,856,697.29 as of July 1, 2023. It is estimated the Net Assets for this fund will be increased by \$139,520. The Net Assets for this fund are projected to be \$4,996,217 on July 1, 2024.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1401	
Unit Title: HUMAN RESOURCES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,159,668	1,128,463	1,491,608	1,480,444	-0.7
SERVICES AND SUPPLIES	260,831	243,759	240,297	302,484	25.9
OTHER CHARGES	3,455	2,562	50	50	0.0
CAPITAL ASSETS	10,127	0	0	0	0.0
OTHER FINANCING USES	5,997	6,340	6,637	17,176	158.8
NET BUDGET	1,440,078	1,381,124	1,738,592	1,800,154	3.5
REVENUE					
CHARGES FOR SERVICES	190,343	16,584	185,036	249,860	35.0
MISCELLANEOUS REVENUES	0	15	0	0	0.0
OTHER FINANCING SOURCES	10,127	0	0	0	0.0
TOTAL OTHER REVENUE	200,470	16,599	185,036	249,860	35.0
UNREIMBURSED COSTS	1,239,608	1,364,525	1,553,556	1,550,294	-0.2
ALLOCATED POSITIONS	10.90	10.20	10.20	10.20	0.0

Budget detail can be found on page SC-62 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, personnel rules & regulation administration, workplace investigations, safety and worker’s compensation, and labor relations.

Costs related to Employee Wellness Services administered by Human Resources are contained in the Wellness Internal Service Fund budget (4-595).

Accomplishments

- Implemented changes to the County's Personnel Rules and Regulations to modernize the County's recruitment processes.
- Implemented Skillbridge intern training program for Beale AFB service members.
- Developed various social media campaigns for both recruitments and our BeWell employee wellness program.
- Met and conferred with Deputy Sheriffs' Association for salary survey methodology.

Goals

- Complete negotiations with Deputy Sheriffs' Association and Peace Officers Association.
- Review and recommend changes to performance appraisal process to provide employees with timely and meaningful evaluations.
- 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 system.
- Review and update class specifications and minimum qualification language.
- Develop a countywide internship program.

Major Budget Changes

Salaries & Benefits

- \$122,503 Increase due to negotiated salaries, addition of longevity pay, and insurance/retirement cost increases
- (18,000) Decrease due to reduced extra help expenses

Services & Supplies

- \$92,963 Increase in Interfund Information Technology charges
- (\$15,000) Affordable Care Act reporting costs transferred to General Services

Revenues

- \$72,882 Increase in HR Analyst charges to Health and Human Services Department

Recommended Budget

Net County Cost in this budget unit was reduced from the Requested Budget to the Recommended Budget by \$140,867 as follows:

- Decrease in Salaries & Benefits of \$115,667 – underfill the Assistant Director as a Manager, delay hiring the Director by two pay periods, and unfund an Analyst position
- Decrease in Internal Service Fund Information Technology direct charges of \$25,200 – reduction of subscriptions supporting legacy software replaced by Workday

Total appropriations are recommended at \$1,800,154, an increase of \$61,562 (3.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 86.1% of financing for this budget unit. Net County Cost is \$1,550,294, which is a decrease of \$3,262 (-0.2%) from the FY 2023-24 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).

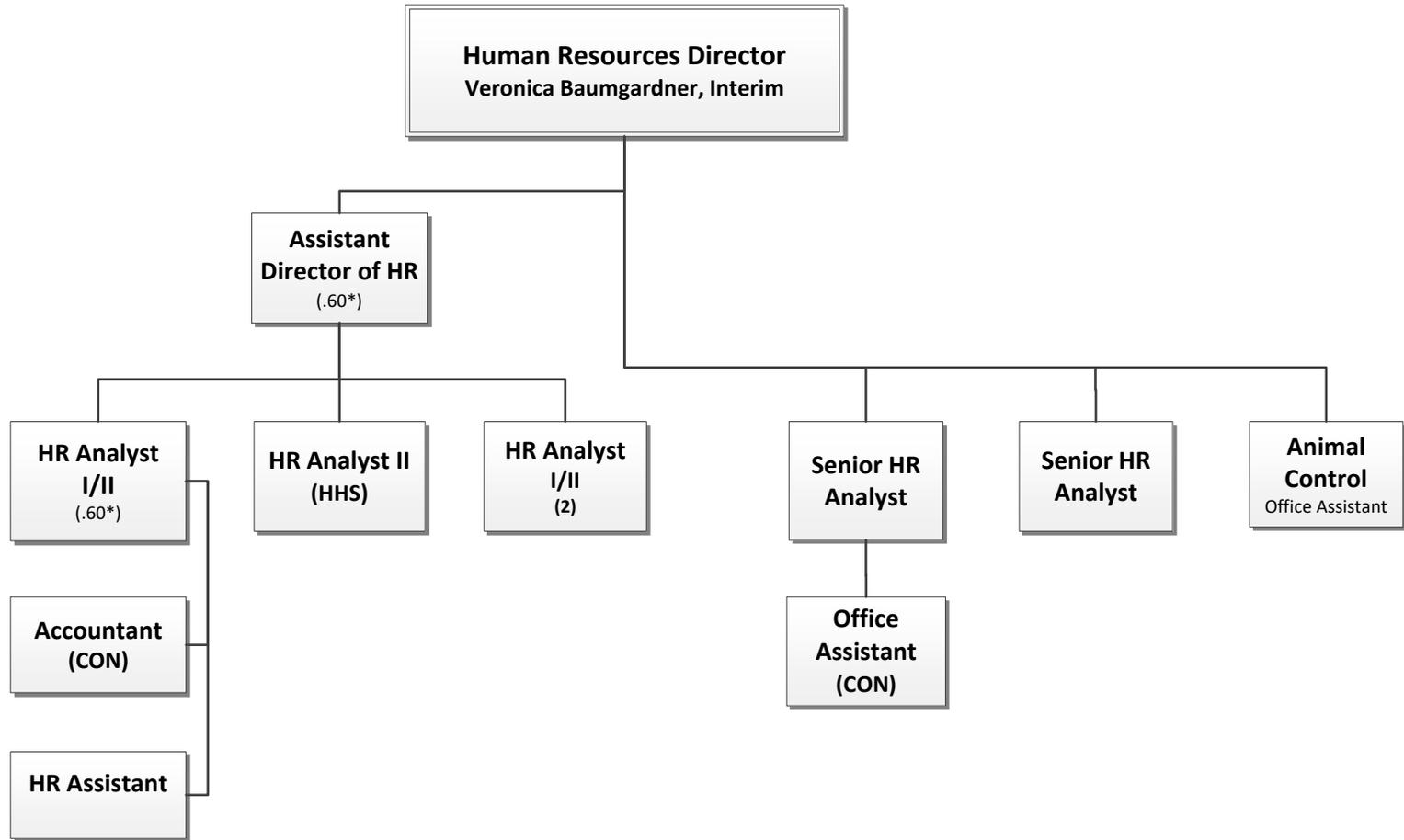
Use of Fund Balance

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

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Human Resources FY 2024-25

Recommended



Notes:

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

Human Resources Animal Control (2-726)

Veronica Baumgardner, *Interim Director*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL Unit Title: ANIMAL CONTROL					Dept: 2726
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	76,769	67,868	80,016	89,446	11.8
SERVICES AND SUPPLIES	15,385	3,720	3,972	4,214	6.1
OTHER CHARGES	336,691	131,637	360,259	385,477	7.0
INTRAFUND TRANSFERS	-3,725	-1,184	-1,184	3,998	-437.7
OTHER FINANCING USES	0	0	0	610	100.0
NET BUDGET	425,120	202,041	443,063	483,745	9.2
REVENUE					
REVENUE USE MONEY PROPERTY	1,718	1,161	0	0	0.0
INTERGOVERNMENTAL REVENUES	58,021	40,917	84,017	93,918	11.8
CHARGES FOR SERVICES	0	96	0	0	0.0
TOTAL OTHER REVENUE	59,739	42,174	84,017	93,918	11.8
UNREIMBURSED COSTS	365,381	159,867	359,046	389,827	8.6
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	0.0

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

Purpose / Program Discussion

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

SASA enforces local, state, and federal laws and regulations pertaining to animals and their care. 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 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 JPA 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 responsibility in July 2013. The new facility was completed in August 2013, and the Recommended Budget reflects the County's proportionate share of the SASA operating budget, along with residual County costs not shared by the other jurisdictions.

Human Resources Animal Control (2-726)

Veronica Baumgardner, *Interim Director*

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

- \$9,430 Net increases of negotiated salaries and benefits
- \$25,218 Net increases in utilities, insurance, tools, animal food, equipment expenses and associated overhead
- \$9,901 Increase in projected revenue

Recommended Budget

Net County Cost was unchanged from the Requested Budget to the Recommended Budget.

Total appropriations are recommended at \$483,745, an increase of \$40,682 (9.2%) from the FY 2023-24 Adopted Budget. The General Fund provides 80.6% of the financing for this budget unit, and Net County Cost increased \$30,781 (8.6%) compared to the FY 2023-24 Adopted Budget.

This budget consists of Contribution to Other Agencies in an estimated amount of \$385,477 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)

Veronica Baumgardner, *Interim Director*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4595 - EMPLOYEE WELLNESS SERVICES				Dept: 4595	
Unit Title: EMPLOYEE WELLNESS SERVICES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	71,045	282,020	429,928	451,200	4.9
OTHER CHARGES	34,011	10,726	10,261	55,711	442.9
INCREASES IN RESERVES	0	0	63,811	0	-100.0
OTHER FINANCING USES	125,000	0	0	0	0.0
NET BUDGET	<u>230,056</u>	<u>292,746</u>	<u>504,000</u>	<u>506,911</u>	<u>0.6</u>
REVENUE					
REVENUE USE MONEY PROPERTY	2,877	39,826	0	13,800	100.0
CHARGES FOR SERVICES	465,576	389,900	494,000	0	-100.0
MISCELLANEOUS REVENUES	40	130,751	10,000	0	-100.0
CANCELLATION OF OBLIGATED FB	0	0	0	493,111	100.0
UNDESIGNATED FUND BALANCE	327,888	573,291	0	0	0.0
TOTAL OTHER REVENUE	<u>796,381</u>	<u>1,133,768</u>	<u>504,000</u>	<u>506,911</u>	<u>0.6</u>
UNREIMBURSED COSTS	-566,325	-841,022	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

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

Mission / Program Discussion

This budget identifies the annual expenses for the administration, management, and operation of the Employee Wellness Services program, which is established as an Internal Service Fund (ISF). Elements of the Employee Wellness Services program include the 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 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. This program was designed by employees and negotiated as a replacement of the County's wellness clinic.

The costs for operation of this budget are allocated to County departments' operating budgets. Under the funding model adopted by the Board of Supervisors in March 2022, through FY 2022-23 departments have contributed \$20 per employee per pay period for each regular and benefits-eligible extra help employee. This funding model is expected to generate nearly \$500,000 in revenue per fiscal year, which is sufficient to fund all activities and program costs of the BeWell

Human Resources Employee Wellness Services (4-595)

Veronica Baumgardner, *Interim Director*

Sutter County program and other County provided wellness benefits. (Note: There is sufficient revenue in the fund to support activities in the budget year, so charges to departments have been suspended for FY 2024-25.)

Goals

- 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
- Reduce healthcare costs
- Improve the overall health of our community

Major Budget Changes

Services & Supplies

- \$60,000 Increase in Professional & Specialized Services for implementation of Workday LEARN
- (30,000) Decrease in Special Departmental Expenses
- \$10,000 Increase in Employment Training

Recommended Budget

This budget was modified from the Requested Budget to the Recommended Budget as follows:

- Decrease in Internal Service Charges of \$494,000 – eliminated all contributions from County departments to fund this fund. This is a temporary, one-year measure which will allow other departments to absorb budget reductions this year. These contributions are expected to resume in future fiscal years. If these contributions do not resume, then this fund will become insolvent and will be unable to fulfill its goals.
- Increase in Cancellation of Obligated Fund Balance of \$474,000 – Using fund balance is necessary to fund current year operations of this fund in the absence of departmental contributions. Fund Balance is not sufficient to backfill revenue for more than one year.

Total appropriations are recommended at \$506,911, an increase of \$2,911 (0.6%) from the FY 2023-24 Adopted Budget. This budget unit operates as an Internal Service Fund and must balance revenues to expenses within the fund over time. There is no Net County Cost in this budget unit.

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

*Nicholas Valencia,
Treasurer-Tax Collector*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: TREASURER-TAX COLLECTOR					Dept: 1202
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	761,360	673,022	894,872	1,203,618	34.5
SERVICES AND SUPPLIES	251,497	178,708	437,807	536,626	22.6
OTHER CHARGES	64,399	66,341	0	0	0.0
CAPITAL ASSETS	335,544	6,068	6,500	0	-100.0
OTHER FINANCING USES	11,432	11,882	12,995	22,927	76.4
NET BUDGET	1,424,232	936,021	1,352,174	1,763,171	30.4
REVENUE					
FINES, FORFEITURES, PENALTIES	18,061	10,328	17,000	17,000	0.0
CHARGES FOR SERVICES	585,343	320,147	444,615	585,015	31.6
MISCELLANEOUS REVENUES	4,097	5,320	4,400	4,184	-4.9
OTHER FINANCING SOURCES	335,544	0	0	60,000	100.0
TOTAL OTHER REVENUE	943,045	335,795	466,015	666,199	43.0
UNREIMBURSED COSTS	481,187	600,226	886,159	1,096,972	23.8
ALLOCATED POSITIONS	7.12	7.12	7.12	9.00	26.4

Budget detail can be found on page SC-67 of the Schedules Section.

Mission / Program Discussion

The Treasurer-Tax Collector’s Office provides banking and tax collection services to all County departments, school districts, and special districts throughout the County. The Office is accountable for three primary functions: 1) Banking and Treasury, 2) Processing Property Tax Payments, and 3) Collection of Delinquent Debts. The Treasurer is the ex officio Treasurer for various agencies and districts not under the control of the Board of Supervisors. 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.

Beginning in FY 2024-25, the Office of Revenue Collection budget unit (1-204) is combined with this budget unit. All appropriations and positions are eliminated in 1-204 and reflected in 1-202.

Goals

- Provide training and development for strong leadership in the department
- Continue to coordinate and increase the credit card/online payment services
- Continue to provide responsive and cost-effective Electronic Fund Transfer/Automatic Clearing House services

Major Budget Changes

Salaries & Benefits

- \$249,041 Increase due to transferring salaries & benefits from budget unit 1-204 to 1-202
- \$59,705 Increase due to negotiated salary and benefit increases

Services & Supplies

- \$60,000 Increase due to a new software for County and Victim Restitution collection. The department's collection software reached end of life in FY 2023-24. A new collection software is needed to continue county and victim restitution collections. The department is exploring options to transfer this function to an external agency, in which case this cost would not be incurred.

Recommended Budget

Net County Cost in this budget unit was reduced from the Requested Budget to the Recommended Budget by \$60,030 as follows:

- Decrease in Internal Service Fund Information Technology direct charges of \$30 – reduction of subscriptions supporting legacy software replaced by the new Workday Enterprise Resource Planning system, which went live at the end of FY 2023-24
- Increase in Transfers In of \$60,000 – use funds from the Office of Revenue Collection Special Revenue Fund (0-243) to cover the costs of the new software described above

Total appropriations are recommended at \$1,763,171, an increase of \$410,997 (30.4%) from the FY 2023-24 Adopted Budget for budget unit 1-202. The General Fund provides 62.2% of financing for this budget unit. Net County Cost is increased by \$210,813 (23.85%) from the FY 2023-24 Adopted Budget.

When including the appropriations for budget unit 1-204 (Office of Revenue Collection) the FY 2023-24 appropriations are increased by \$119,140 (7.2%). When the FY 2023-24 appropriations and revenues for budget unit 1-204 are included, Net County Costs are increased by \$50,044 (4.4%). Budget Unit 1-204 – Office of Revenue Collection has been eliminated as of FY 2024-25.

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).

Treasurer - Tax Collector Tax Collector (1-202)

*Nicholas Valencia,
Treasurer-Tax Collector*

The following position changes are recommended to be effective July 1, 2024:

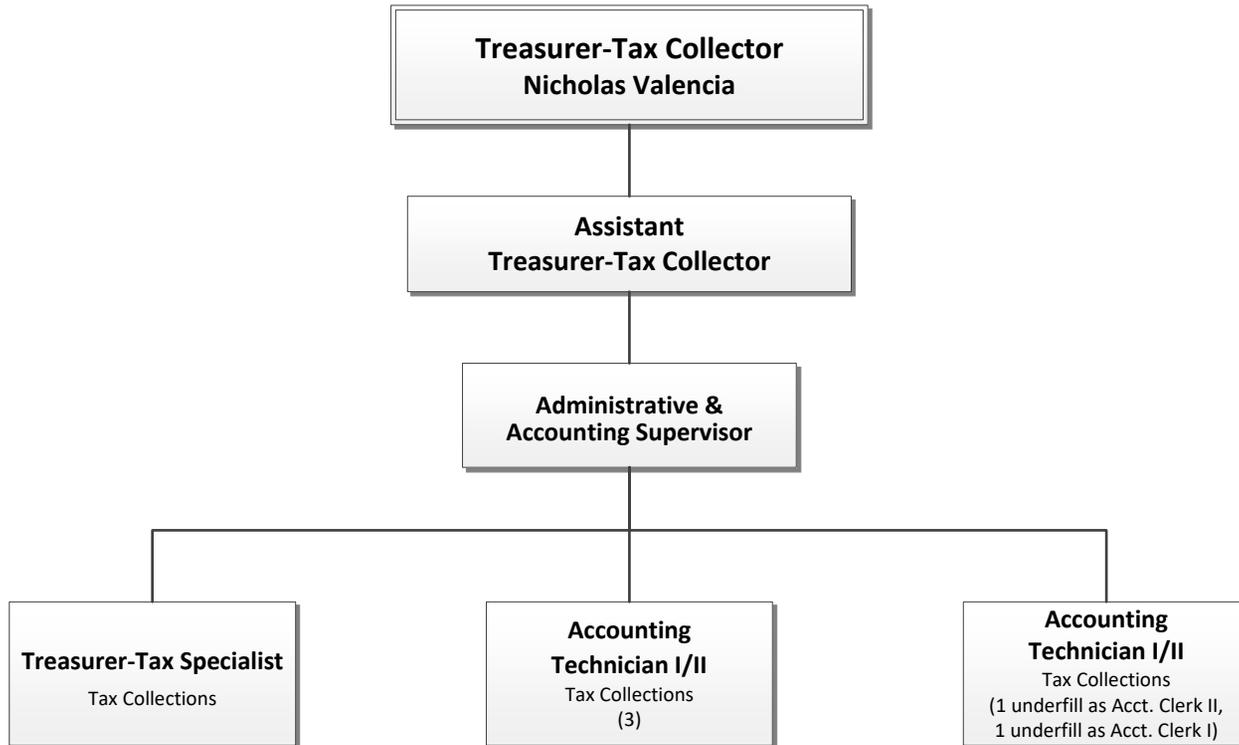
- Transfer of 0.30 FTE Admin & Accounting Supervisor position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)
- Transfer of 1.00 FTE Accounting Technician I position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)
- Transfer of 0.25 FTE Accounting Technician II position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)
- Transfer of 0.33 FTE Asst Treasurer-Tax Collector position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)

Use of Fund Balance

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

**Treasurer/Tax Collector
FY 2024-25**

Recommended



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